

**SEBASTIAN COUNTY QUORUM COURT MEETING  
JANUARY 26, 2016 @ 7:00 P.M.  
FORT SMITH COURTHOUSE, ROOM 204  
FORT SMITH, ARKANSAS  
C O N T E N T S**

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**SEBASTIAN COUNTY QUORUM COURT MEETING  
JANUARY 26, 2016 @ 7:00 P.M.  
FORT SMITH COURTHOUSE, ROOM 204  
FORT SMITH, ARKANSAS**

**A G E N D A**

I. CALL TO ORDER

- A. Pledge of Allegiance
- B. Invocation
- C. Roll Call

II. PUBLIC COMMENTS

III. APPROVAL OF MINUTES

- A. December 15, 2015 Quorum Court Regular Meeting

IV. COMMITTEE AND OTHER REGULAR REPORTS

- A. Executive Report of the County Judge
- B. Report of the Disposal of County Surplus Property

V. OLD BUSINESS

- A. Review 2015 Revenues and Year-end Balance
- B. Review 2016 Capital Budget Proposals [See Capital Report]
  - 1. Question and Answer Session
- C. An Appropriation Ordinance Amending Budget Ordinance 2015-22 in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2016 Budget; and for Other Purposes.
- D. An Appropriation Ordinance Amending Budget Ordinance 2015-22 in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2016 Budget; and for Other Purposes.
- E. An Ordinance Concerning the Administration of Cell Phones

## Revised Recap of Unobligated Balance and Request

Fund Summary Comparison  
January 26, 2016 Regular Quorum Court Meeting

<u>Fund</u>	<u>Dept</u>	<u>General Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1000	0102	County Clerk	Damaged Property Replacement		2,593	3,216		5,809	5,133
1000		Rural Fire Departments	2016 Budget Reconciliations (See Attached)		(25,812)			(25,812)	
		<b>Total Appropriations</b>		0	(23,219)	3,216	0	(20,003)	5,133
		Unobligated Balance						250,000	
		Unobligated balance after appropriations						275,136	
<u>Fund</u>	<u>Dept</u>	<u>Assessor's Commission Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1802	0105	Assessor's	Decrease Estimated Revenue & Assessor's Salary and Expenses	(30,000)				(30,000)	(30,000)
		<b>Total Appropriations</b>		(30,000)	0		0	(30,000)	(30,000)
		Unobligated Balance						0	
		Unobligated balance after appropriations						0	
<u>Fund</u>	<u>Dept</u>	<u>Emergency Management Grants</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1903	0314	FY2016 EMS Trauma Grant	Balance budget and beginning balance		485	2,344		2,829	11,735
		<b>Total Appropriations</b>		0	485	2,344	0	2,829	11,735
		Unobligated Balance						(8,822)	
		Unobligated balance after appropriations						84	
<u>Fund</u>	<u>Dept</u>	<u>Federal Forfeiture fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3401	0423	Federal Forfeiture	Balance Budget and unobligated		(2,531)			(2,531)	
		<b>Total Appropriations</b>		0	(2,531)	0	0	(2,531)	0
		Unobligated Balance						(2,531)	
		Unobligated balance after appropriations						0	

1/21/2016

### Rural Fire Budget Reconciliation

1000 - General Fund

		Reconciled 2015 Budget						
Department	2015 Budget	2015 Actual Expenses	2015 Unexpended	2015 Actual Sales Tax Received	Unexpended + 2015 Actual Sales Tax	2016 Estimated Sales Tax	2016 Budget	
0518 Big Creek Rural Fire Dept	12,140	-	12,140	12,715	12,715	12,493	25,208	
0519 Bonanza Rural Fire Dept	12,140	5,727	6,413	12,715	6,988	12,493	19,481	
0520 Excelsior, Mt zion, Palestine	12,140	2,824	9,316	12,715	9,891	12,493	22,384	
0521 Greenwood Rural Fire Dept	12,140	7,811	4,330	12,715	4,904	12,493	17,397	
0522 Hackett Rural Fire Dept	12,140	7,671	4,469	12,715	5,044	12,493	17,537	
0523 Hartford Rural Fire Dept	12,140	12,140	-	12,715	575	12,493	13,068	
0524 Huntington Rural Fire Dept	12,140	8,185	3,955	12,715	4,530	12,493	17,022	
0525 Jenny Lind Rural Fire Dept	12,140	12,130	10	12,715	585	12,493	13,078	
0526 Mansfield Rural Fire Dept	12,140	12,104	36	12,715	611	12,493	13,104	
0527 Midland Rural Fire Dept	12,140	-	12,140	12,715	12,715	12,493	25,208	
0528 Milltown/Washburn Rural Fire	12,140	7,756	4,384	12,715	4,959	12,493	17,451	
0529 Riverdale Rural Fire Dept	12,140	843	11,297	12,715	11,872	12,493	24,365	
0530 Sugarloaf/Slaytonville Rural Fire	12,140	6,250	5,890	12,715	6,465	12,493	18,958	
0531 Whitebluff/Ryehill Rural Fire	12,140	12,140	-	12,715	575	12,493	13,068	
	169,960	95,581	74,379	178,009	82,428	174,900	257,328	

Sebastian County Sales Tax Recap	2016
1000 & 1803 Total	3498000
0.09 Sebastian County Sheriff	314820
0.545 Adult Detention Center	1906410
0.09 Juvenile Detention Center	314820
0.11 Improvement Co Courthouse & Fac	384780
<b>0.05 Volunteer Rural Fire Departments</b>	<b>174900</b>
0.01 Senior Citizen's Centers	34980
0.005 South Sebastian County Library	17490
0.07 Health Care/Workers Comp	244860
0.02 Sebastian County EMS	69960
0.01 County Parks	34980
1 Total	3498000

## Revised Recap of Unobligated Balance and Request

Fund Summary Comparison  
January 26, 2016 Regular Quorum Court Meeting

<u>Fund</u>	<u>Dept</u>	<u>Haz Mat Response Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>	
1810	0506	Hazmat Response	Balance budget and beginning balance		(3,193)			(3,193)	49,295	
		<b>Total Appropriations</b>		0	(3,193)	0	0	(3,193)	49,295	
		Unobligated Balance						(52,487)		
		Unobligated balance after appropriations						1		
<hr/>										
<u>Fund</u>	<u>Dept</u>	<u>Miscellaneous Grants Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>	
1901	0606	Wildlife Observation Trail	Balance budget and beginning balance		(34,131)			(34,131)	(28,879)	
	0517	Huntington/Milltown GIF Grant	Bldgs (Purchase and Improvement)			32,000		32,000		
		<b>Total Appropriations</b>		0	(34,131)	32,000	0	(2,131)	(28,879)	
		Unobligated Balance						26,748		
		Unobligated balance after appropriations						0		
<hr/>										
<u>Fund</u>	<u>Dept</u>	<u>Homeland Security Grant</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>	
1902	0154	FY13 HSGP/SHSGP HazMat	Balance budget and beginning balance			812		812	98,980	
		<b>Total Appropriations</b>		0	0	812	0	812	98,980	
		Unobligated Balance						(98,168)		
		Unobligated balance after appropriations						0		
<hr/>										
<u>Fund</u>	<u>Dept</u>	<u>Emergency Management Grants</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>	
1903	2015	ADH Trauma Grant	Balance budget and beginning balance					0	14,701	
		<b>Total Appropriations</b>		0	0	0	0	0	14,701	
		Unobligated Balance						(14,617)		
		Unobligated balance after appropriations						84		
<hr/>										
<u>Fund</u>	<u>Dept</u>	<u>Drug Control Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>	
3015	0429	Drug Asset Forfeiture	Pro rata share		85			85	85	
		<b>Total Appropriations</b>		0	85	0	0	85	85	
		Unobligated Balance						(31,062)		
		Unobligated balance after appropriations						(31,062)		
<hr/>										
<u>Fund</u>	<u>Dept</u>	<u>General Fund Capital Reserve</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>	
1001	311	EMS Facility	Balance budget and beginning balance		4,758	5,379		10,137		
		<b>Total Appropriations</b>		0	4,758	5,379	0	10,137	0	
		Approved in December QC meeting. Transfer \$10,137 from EMS Facility budget \$1,000,000 .								
		New balance for February capital \$989,863.								

**2016 Capital Request Recap**

**Fund Summary Comparison  
January 26, 2016 Regular Quorum Court Meeting**

<u>Fund</u>	<u>Dept</u>	<u>General Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1000	0101	County Clerk		Computer Replacement Plan	3,250	3,250	
1000	0102	Circuit Clerk		Smal Machinery & Equipment	1,830	1,830	
1000	0108	Courthouse Maintenance		Bathroom Remodel, Security system	260,000	260,000	
1000	0113	Financial Management		Computer Replacement Plan	4,000	4,000	
1000	0115	Information Systems		Computer Replacement/Office Equip	52,940	52,940	
1000	0117	Purchasing/HR		Computer Replacement Plan	1,000	1,000	
1000	0301	Ambulance		Computer Replacement, Ambulance	250,650	250,650	
1000	0400	Sheriff		Computer Replacement Plan	18,550	18,550	
1000	0400	Sheriff		Radar, tasers	7,814	7,814	
1000	0400	Sheriff		Replace Carpet	1,923	1,923	
1000	0400	Sheriff		Vehicles	216,522	216,522	
1000	0401	Circuit Judge Division I		Computer Replacement Plan	650	650	
1000	0402	Circuit Judge Division II		Computer Replacement Plan	1,000	1,000	
1000	0403	Circuit Judge Division III		Computer Replacement Plan	3,000	3,000	
1000	0404	Circuit Judge Division V		Computer Replacement Plan	2,000	2,000	
1000	0407	Circuit Judge Division IV		Computer Replacement Plan	2,000	2,000	
1000	0414	Juvenile Probation		Fax/Copier	450	450	
1000	0415	Juvenile Detention Center		(4) Radios	5,500	5,500	
1000	0416	Prosecuting Attorney		Computer Replacement Plan	8,000	8,000	
1000	0417	Public Defender		Computer Replacement Plan	10,000	10,000	
1000	0418	Adult Detention Center		Vehicles	27,889	27,889	
1000	0418	Adult Detention Center		Small Machinery & Equipment	24,457	24,457	
1000	0418	Adult Detention Center		Computer Equipment Purchase	6,780	6,780	
1000	0422	Courthouse Security		Taser, copier/printer	2,669	2,669	
1000	0432	ADC Maintenance		Control Panels, Shower Valves, HVAC	285,622	285,622	
1000	0433	ADC Medical		Defibrillators, Printer, Laptop	17,450	17,450	
1000	0433	ADC Medical		Computer Replacement Plan	2,650	2,650	
1000	0505	Emergency Management		Computer Replacement Plan	650	650	
1000	0601	Ben Geren Park		Greens, Zero Turn Mower, Laptop	45,200	45,200	
1000	0601	Ben Geren Park		Computer Replacement Plan	650	650	
1000	0604	Ben Geren PS & GC		Golf carts lease/interest	32,478	32,478	
1000	0604	Ben Geren PS & GC		Computer Replacement Plan	650	650	
		<b>Total Capital Appropriations</b>	0	0	1,298,224	1,298,224	0
		Unobligated Balance				250,000	
		Capital taken out of fund balance				1,298,224	
		Unobligated balance after appropriations				250,000	

<u>Fund</u>	<u>Dept</u>	<u>General Fund Capital Reserve</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1001	0131	County Facilities Improvem	Soccer fields		16,763	16,763	
	0311	EMS Facility	EMS Building Construction		1,247,065	1,247,065	
<b>Total Capital Appropriations</b>			0	0	1,263,828	1,263,828	0
Unobligated Balance						1,276,697	
Unobligated balance after appropriations						12,869	

<u>Fund</u>	<u>Dept</u>	<u>Treasurer Commission Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1800	0103	Treasurer	Computer Replacement		1,000	1,000	1,000
<b>Total Capital Appropriations</b>			0	0	1,000	1,000	1,000
Unobligated Balance						0	
Unobligated balance after appropriations						0	

<u>Fund</u>	<u>Dept</u>	<u>Collector's Automation Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3001	0126	Collector's Automation	Computer		1,500	1,500	
<b>Total Capital Appropriations</b>			0	0	1,500	1,500	0
Unobligated Balance						755,386	
Unobligated balance after appropriations						753,886	

<u>Fund</u>	<u>Dept</u>	<u>Assessor's Commission Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1802	0105	Assessor	Computer Replacement Plan		3,250	3,250	3,250
	0105	Assessor	2016 Truck		21,386	21,386	21,386
<b>Total Capital Appropriations</b>			0	0	24,636	24,636	24,636
Unobligated Balance						0	
Unobligated balance after appropriations						0	

<u>Fund</u>	<u>Dept</u>	<u>Haz Mat Response Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
1810	0506	HazMat Response	Emergency & Contingency		10,000	10,000	
<b>Total Capital Appropriations</b>			0	0	10,000	10,000	0
Unobligated Balance						(13,932)	
Unobligated balance after appropriations						(23,932)	

<u>Fund</u>	<u>Dept</u>	<u>County Road</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
2000	0200	County Road	Computer Replacement Plan		1,500	1,500	
	0200	County Road	Tahoe, County matching, 8 dump trucks		<u>354,097</u>	<u>354,097</u>	
<b>Total Capital Appropriations</b>			0	0	355,597	355,597	0
Unobligated Balance						3,939,738	
Unobligated balance after appropriations						3,584,141	

<u>Fund</u>	<u>Dept</u>	<u>Circuit Court Automation</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3002	0124	Court Automation Circuit	Computer Replacement Plan		1,000	1,000	
<b>Total Capital Appropriations</b>			0	0	1,000	1,000	0
Unobligated Balance						46,041	
Unobligated balance after appropriations						45,041	

<u>Fund</u>	<u>Dept</u>	<u>Recorder's Cost Fund</u>	<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3006	0122	County Recorder	Copier, scanners		21,547	21,547	
			Computer Replacement Plan		650	650	
<b>Total Capital Appropriations</b>			0	0	22,197	22,197	0
Unobligated Balance						79,278	
Unobligated balance after appropriations						57,081	

<u>Fund</u>	<u>Dept</u>	<u>County Library Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3008	0600	County Library	annual share, book trucks, computers			26,958	26,958	
<b>Total Capital Appropriations</b>				0	0	26,958	26,958	0
Unobligated Balance							510,677	
Unobligated balance after appropriations							483,719	

<u>Fund</u>	<u>Dept</u>	<u>Communication Facilities &amp; Equipmen</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3014	0424	Sheriff's Radio Equipment	Computers, Tablets, Batteries			24,369	24,369	
<b>Total Capital Appropriations</b>				0	0	24,369	24,369	0
Unobligated Balance							25,883	
Unobligated balance after appropriations							1,514	

<u>Fund</u>	<u>Dept</u>	<u>Emergency 911 Fund</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3020	0501	911 Telephone System	Computer Replacement Plan			4,000	4,000	
	0501	911 Telephone System	Emergency Equipment Replacement			<u>10,000</u>	<u>10,000</u>	
<b>Total Capital Appropriations</b>				0	0	14,000	14,000	0
Unobligated Balance							1,581,051	
Unobligated balance after appropriations							1,567,051	

<u>Fund</u>	<u>Dept</u>	<u>County Library Sales Tax</u>		<u>Personnel</u>	<u>Supplies/ Operating</u>	<u>Capital</u>	<u>Total Requests</u>	<u>Revenue Reimb.</u>
3400	0603	Regional Library Sales Tax	shelving, chairs, desk, workstations			16,971	16,971	
<b>Total Capital Appropriations</b>				0	0	16,971	16,971	0
Unobligated Balance							102,632	
Unobligated balance after appropriations							85,661	



**David Hudson**

Sebastian County Judge  
County Court House  
35 South 6th Street, Room 106  
Fort Smith, Arkansas 72901  
(479) 783-6139  
FAX (479) 784-1550

January 21, 2016

**MEMO**

To: Quorum Court  
From: County Judge ~~AA~~  
Subject: 2016 Budget Review

General Fund Balance

The 1/1/16 General Fund balance is \$8,655,929. This balance includes restricted funds and reserves. This balance allows consideration of proposed 2016 capital appropriations. After deducting planned budget allocations and grants and allowing for a \$250,000. Unobligated balance, the General Fund recommended cash flow balance is \$6,758,510.

General Fund Balance 1/1/16

1/1/16 Beginning Balance		8,655,929.
Jail Restricted		(99,698.)
Computer Reserve		(90,000.)
Ambulance Reserve Replacement	2014	(35,000.)
Ambulance Reserve Equipment	2014	(14,001.)
Capital Proposed for	2016	(1,298,224.)
GF Unobligated Balance		(250,000.)
Parks	Reconciled 2015	(2,179.)
2% Sebastian County EMS-YTD Equipment Replacement		<u>(108,317.)</u>
Cash Flow Balance		6,758,510.

A copy of the actual 2015 General Fund Cash Flow is attached.  
A copy of the projected 2016 General Fund Cash Flow is also attached.

2016 Capital

A separate 2016 Capital Report is included in the packet. Specific review of each office/department capital proposal is scheduled for the January regular meeting. An appropriation ordinance has been drafted concerning these capital items, subject to Quorum Court Motion to vote on capital proposals at the January meeting. Elected officials and department heads have been invited to the meeting to present their capital proposals and answer questions.

Enclosures: Actual General Fund 2015 Cash Flow  
Projected General Fund 2016 Cash Flow

Note: Separately enclosed is a "2016 Capital Report"

2015 GENERAL FUND ESTIMATED CASHFLOW (Actual)

2015	<u>1/1/2015</u>	<u>Actual January</u>	<u>Actual February</u>	<u>Actual March</u>	<u>Actual April</u>	<u>Actual May</u>	<u>Actual June</u>	<u>Actual July</u>	<u>Actual August</u>	<u>Actual September</u>	<u>Actual October</u>	<u>Actual November</u>	<u>Actual December</u>	<u>Total</u>
Beginning Balance	7,783,184	7,783,184	7,209,042	6,506,950	6,047,989	4,022,688	3,899,590	4,836,934	4,373,871	4,072,625	3,203,673	3,356,419	6,016,915	61,329,881
Jail Restricted	(99,698)	(99,698)												
Computer Reserve	(60,000)	(90,000)												
Ambulance Reserve Replacement	(35,000)	(35,000)												
Ambulance Reserve Equipment	(14,001)	(14,001)												
Capital(appropriated in April)	(528,272)	0												
GF Unobligated Balance	(250,000)	(250,000)												
Parks	(17,994)	(17,994)												
Emergency Equipment	<u>(35,989)</u>	<u>(35,989)</u>												
(3)	6,741,775	7,240,502												
Revenue		1,247,401	1,214,568	1,295,911	579,546	1,603,935	2,751,002	1,369,892	1,355,916	1,463,872	2,014,104	4,264,174	4,447,041	23,607,362
Expenses		(1,821,542)	(1,916,660)	(1,754,872)	(2,604,847)	(1,727,033)	(1,813,658)	(1,832,956)	(1,657,162)	(2,332,823)	(1,861,358)	(1,603,678)	(1,808,026)	(22,734,616)
Child Support Fees (3012 Fund) Don't enter the monthly revenue estimate put in December														0
Public Defender (3024 Fund)														0
Total		(574,141)	(702,092)	(458,961)	(2,025,301)	(123,098)	937,344	(463,063)	(301,246)	(868,952)	152,746	2,660,496	2,639,014	872,745
Grand Total		7,209,042	6,506,950	6,047,989	4,022,688	3,899,590	4,836,934	4,373,871	4,072,625	3,203,673	3,356,419	6,016,915	8,655,929	

(1) General Fund Estimated Revenue \$21,265,671 was used for these calculations and projecting to receive 100%.

(2) General Fund Estimated Expenses \$23,505,975 was calculated at expensing only 96%. Total \$ 22,565,736. Capital appropriated in April so I change the expenses to \$24,297,376 with 96% being \$23,325,481

2016 GENERAL FUND ESTIMATED CASHFLOW 96%

	<u>1/1/2016</u>	<u>Estimated January</u>	<u>Estimated February</u>	<u>Estimated March</u>	<u>Estimated April</u>	<u>Estimated May</u>	<u>Estimated June</u>	<u>Estimated July</u>	<u>Estimated August</u>	<u>Estimated September</u>	<u>Estimated October</u>	<u>Estimated November</u>	<u>Estimated December</u>	<u>Total</u>
Beginning Balance	8,655,929	8,655,929	7,683,838	6,806,813	6,311,332	3,877,550	4,264,989	3,418,944	3,274,710	2,686,641	2,356,548	2,374,135	4,256,770	
Jail Restricted	(99,698)	(99,698)												
Computer Reserve	(90,000)	(120,000)												
Ambulance Reserve Replacement	(35,000)	(35,000)												
Ambulance Reserve Equipment	(14,001)	(14,001)												
Capital	(1,298,224)	0												
GF Unobligated Balance	(250,000)	(250,000)												
Parks	(2,179)	(2,179)												
2% Sebastian County EMS - YTD	<u>(108,317)</u>	<u>(108,317)</u>												
	6,758,510	8,026,734												
Revenue		839,594	1,049,492	1,259,391	1,469,289	2,098,985	1,259,391	1,259,391	1,049,492	839,594	1,889,086	3,988,071	5,306,046	22,307,823
Expenses		(1,811,685)	(1,926,517)	(1,754,872)	(2,604,847)	(1,711,546)	(2,105,436)	(1,403,624)	(1,637,562)	(1,169,687)	(1,871,499)	(2,105,436)	(3,289,916)	(23,392,628)
Child Support Fess (3012 Fund)													1,960	1960
Ambulance (3021 Fund)													245,000	245,000
Public Defender (3024 Fund)														0
Voting Equipment Loan Year 1 (5yrs)													(47,112)	(47,112)
Transfer in From 1803 - \$97,083													97,083	97,083
2016 Capital														-1298224
Total		(972,091)	(877,025)	(495,481)	(2,433,782)	387,439	(846,046)	(144,233)	(588,069)	(330,093)	17,587	1,882,635	2,313,061	(787,874)
Grand Total		7,683,838	6,806,813	6,311,332	3,877,550	4,264,989	3,418,944	3,274,710	2,686,641	2,356,548	2,374,135	4,256,770	6,569,831	

(1) General Fund Estimated Revenue \$22,307,823 was used for these calculations and projecting to receive 100%.

(2) General Fund Estimated Expenses \$24,367,321 was calculated at expensing only 96%. Total \$ 23,392,628. Once Capital is appropriated I will include the capital in the expenses and calculate the 96%.



## David Hudson

Sebastian County Judge  
County Court House  
35 South 6th Street, Room 106  
Fort Smith, Arkansas 72901  
(479) 783-6139  
FAX (479) 784-1550

January 22, 2016

### MEMO

To: Quorum Court  
From: County Judge ~~AW~~  
Subject: 2016 Budget Amendment Appropriation Ordinance

#### 2016 Budget Amendment Appropriation Ordinance Concerning Salaries and Other Budget Reconciliations

An Appropriation Ordinance has been drafted to reconcile certain 2016 budgets, reconcile the rural fire budgets, and adjust grants and other budgets as appropriate. This budget also sets out the 2016 salaries with adjustment and cost of living included.

Section 1 of the appropriation ordinance transfers \$47,112 from the General Fund to General Fund Reserve as the first of five payments to replenish the County Reserve Fund for the purchase of additional voting equipment in 2015, in accordance to Ordinance 2015-14.

Section 2 of the Appropriation Ordinance transfers \$97,083 from the 11% Capital Sales Tax Fun 1803 to General Fund 1000 to repay the General Fund for the transfer made in 2015 for the Aquatics Facility project, in accordance with ordinance 2015-7.

A recap of the reconciliation of the rural fire budgets is included with the 2016 budget recap from unobligated balance and has been reported to the rural fire chiefs in their monthly meeting on Thursday January 21. This reconciles the money budgeted in 2015 that was expended and carries over the balance as promised to the fire departments for 2016 with the anticipated 2016 sales tax funds.



# Denora Coomer

## Sebastian County Circuit Clerk

901 South 'B' Street, Suite 205 \* P. O. Box 1179 \* Fort Smith, AR 72902 \* Telephone (479) 782-1046 \* Fax (479) 784-1580

Friday, January 15, 2016

Hon. David Hudson  
County Judge

Re: Disaster Recovery Replacement of Equipment

Dear David:

Please include on the agenda of the January Quorum Court my request for the Quorum Court to appropriate Checks 11860 and 11902, as set out below, for property damage that occurred in Suite 205 on August 07, 2015, from water damage. The Purchasing Department has supplied the information necessary to properly process replacement of the County property.

### Reimbursements for Items

<u>Ref#</u>	<u>Description</u>	<u>Amount</u>	<u>Line Item</u>
Ck# 11860	Partial Claim	\$2,284.28	
Inv # BBB3988	CDW (inv total \$3,358.41)	-\$2,284.28	4016
		<u>\$0.00</u>	
Ck# 11902	Final Claim	\$2,848.42	
Inv# BBG5255	CDW	-\$756.92	4016
Inv# BBB3988	CDW (inv total \$3,358.41)	-\$174.71	4016
		-\$899.42	2002
Inv# 1113015	Norman Company	-\$1,017.37	2002
		<u>\$0.00</u>	

In summary, \$3,215.91 should be appropriated to 4016 and \$1,916.79 should be appropriated to 2002.

The remaining \$674.98 due to Norman Company (balance after \$1,017.37 reimbursement is issued for Inv# 1113015 for \$1,692.35) should be paid in-house as a deductible from the Circuit Clerk's 2016 budget, 0102, Line Item 3009.

Sincerely,

Denora Coomer

Dd: Amanda Cravey, Assistant Purchasing Agent  
Melissa Sinclair, Comptroller

**Greenwood District**  
301 E. Center, Room 103 – Greenwood, AR 72936  
Telephone (479) 996-4175 Fax (479) 996-6885

dcoomer@cc.sebastian.ar.us

REMIT PAYMENT TO:

**INVOICE**

ACH INFORMATION:  
 THE NORTHERN TRUST  
 50 SOUTH LASALLE STREET  
 CHICAGO, IL 60675

E-mail Remittance To: gachremittance@cdw.com  
 ROUTING NO.: 071000152  
 ACCOUNT NAME: CDW GOVERNMENT  
 ACCOUNT NO.: 91057



CDW Government  
 75 Remittance Drive, Suite 1515  
 Chicago, IL 60675-1515



RETURN SERVICE REQUESTED

INVOICE NUMBER	INVOICE DATE	CUSTOMER NUMBER
BBB3988	10/29/15	8432645
SUBTOTAL	SHIPPING	SALES TAX
\$3,060.06	\$0.00	\$298.35
DUE DATE		AMOUNT DUE
11/28/15		\$3,358.41

SEBASTIAN COUNTY  
 ACCTS PAYABLE  
 35 S 6TH ST STE G132  
 FORT SMITH AR 72901-2421  
 USA

CDW Government  
 75 Remittance Drive  
 Suite 1515  
 Chicago, IL 60675-1515

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

INVOICE DATE	INVOICE NUMBER	PAYMENT TERMS			DUE DATE	
10/29/15	BBB3988	Net 30 Days			11/28/15	
ORDER DATE	SHIP VIA	PURCHASE ORDER NUMBER			CUSTOMER NUMBER	
10/29/15	FEDEX Ground				8432645	
ITEM NUMBER	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
3348981	LEXMARK MS415DN MONO LASER PRINTER Manufacturer Part Number: 35S0260 Serial No: S451455LM27C2K Serial No: S451455LM27C2V	2	2	0	272.72	545.44
2997059	ACER V226WL BMD 22 LED DISPLAY Manufacturer Part Number: UM.EV6AA.001 Serial No: MMLXTAA0015180CBC98520 Serial No: MMLXTAA0015180CD2B8520	2	2	0	137.04	274.08
1765653	CANON DR-6010C 60PPM CLR DUPLEX Manufacturer Part Number: 3801B002 Serial No: 21FB331547	1	1	0	2,240.54	2,240.54

**GO GREEN!**

CDW is happy to announce that paperless billing is now available! If you would like to start receiving your invoices as an emailed PDF, please email CDW at [paperlessbilling@cdw.com](mailto:paperlessbilling@cdw.com). Please include your Customer number or an Invoice number in your email for faster processing.

**REDUCE PROCESSING COSTS AND ELIMINATE THE HASSLE OF PAPER CHECKS!**

Begin transmitting your payments electronically via ACH using CDW's bank and remittance information located at the top of the attached payment coupon. Email [credit@cdw.com](mailto:credit@cdw.com) with any questions.

ACCOUNT MANAGER	SHIPPING ADDRESS:	SUBTOTAL	
LENA PEKAJ 312-705-4579 <a href="mailto:lenapek@cdw.com">lenapek@cdw.com</a>	SEBASTIAN COUNTY AMANDA CRAVEY 35 S 6TH ST STE G132 FORT SMITH AR 72901-2421	\$3,060.06	
SALES ORDER NUMBER		SHIPPING	\$0.00
GPFH886		SALES TAX	\$298.35
		AMOUNT DUE	\$3,358.41

Cage Code Number 1KH72  
 DUNS Number 02-615-7235

HAVE QUESTIONS ABOUT YOUR ACCOUNT?  
 PLEASE EMAIL US AT [credit@cdw.com](mailto:credit@cdw.com)



ISO 9001 and ISO 14001 Certified  
 CDW GOVERNMENT - 14 - IN 36-4230110

VISIT US ON THE INTERNET AT [www.cdw.com](http://www.cdw.com)

REMIT PAYMENT TO:

**INVOICE**

ACH INFORMATION:  
 THE NORTHERN TRUST  
 50 SOUTH LASALLE STREET  
 CHICAGO, IL 60675

E-mail Remittance To: gachremittance@cdw.com  
 ROUTING NO.: 071000152  
 ACCOUNT NAME: CDW GOVERNMENT  
 ACCOUNT NO.: 91057



CDW Government  
 75 Remittance Drive, Suite 1515  
 Chicago, IL 60675-1515



RETURN SERVICE REQUESTED

INVOICE NUMBER	INVOICE DATE	CUSTOMER NUMBER
BBG5255	10/30/15	8432645
SUBTOTAL	SHIPPING	SALES TAX
\$689.68	\$0.00	\$67.24
DUE DATE		AMOUNT DUE
11/29/15		\$756.92

SEBASTIAN COUNTY  
 ACCTS PAYABLE  
 35 S 6TH ST STE G132  
 FORT SMITH AR 72901-2421  
 USA

CDW Government  
 75 Remittance Drive  
 Suite 1515  
 Chicago, IL 60675-1515

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

INVOICE DATE	INVOICE NUMBER	PAYMENT TERMS			DUE DATE	
10/30/15	BBG5255	Net 30 Days			11/29/15	
ORDER DATE	SHIP VIA	PURCHASE ORDER NUMBER			CUSTOMER NUMBER	
10/29/15	FEDEX Ground	REPLACEMENTS			8432645	
ITEM NUMBER	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
3731760	KODAK I2420 40PPM/80IPM COLOR SCAN Manufacturer Part Number: 1506369 Serial No: 55003756	1	1	0	689.68	689.68

**GO GREEN!**

CDW is happy to announce that paperless billing is now available! If you would like to start receiving your invoices as an emailed PDF, please email CDW at paperlessbilling@cdw.com. Please include your Customer number or an Invoice number in your email for faster processing.

**REDUCE PROCESSING COSTS AND ELIMINATE THE HASSLE OF PAPER CHECKS!**

Begin transmitting your payments electronically via ACH using CDW's bank and remittance information located at the top of the attached payment coupon. Email credit@cdw.com with any questions.

ACCOUNT MANAGER	SHIPPING ADDRESS:	SUBTOTAL	
LENA PEKAJ 312-705-4579 lenapek@cdwg.com	SEBASTIAN COUNTY AMANDA CRAVEY 35 S 6TH ST STE G132 FORT SMITH AR 72901-2421	\$689.68	
SALES ORDER NUMBER		SHIPPING	\$0.00
GPFH886		SALES TAX	\$67.24
		AMOUNT DUE	\$756.92

Cage Code Number 1KH72  
 DUNS Number 02-615-7235

HAVE QUESTIONS ABOUT YOUR ACCOUNT?  
 PLEASE EMAIL US AT credit@cdw.com



ISO 9001 and 101 Certified  
 CDW GOVERNMENT - 15 - IN 36-4230110

VISIT US ON THE INTERNET AT www.cdwg.com

# norman company

PROFESSIONAL OFFICE INTERIORS

**INVOICE: INV113015**  
PROPOSAL: SebCo-1115  
DATE: 11/30/15

**PROPOSAL FOR:**  
Sebastian County  
Circuit Clerk  
Fort Smith, AR 72901

**INSTALL AT:**  
Sebastian County Circuit Clerk  
901 South B Street  
Fort Smith, AR 72901

**SALESPERSON:**  
Dave Gipson

**TERMS:**  
UPON RECEIPT

#	QTY	DESCRIPTION	SELL	EXTENDED
1	2	324 Corner Work Surface	263.00	526.00
2	3	2448 Rectangular Work Surface	145.00	435.00
3	1	2460 Rectangular Work Surface	231.00	231.00
4	1	Labor and Installation	350.00	350.00

SUBTOTAL.....: 1,542.00

SALES TAX...: 150.35

TOTAL.....: 1,692.35

PAY THIS AMOUNT...: 1,692.35

11860



ASSOCIATION OF ARKANSAS COUNTIES  
RISK MANAGEMENT FUND/CLAIMS ACCT.  
1415 WEST THIRD STREET  
LITTLE ROCK, ARKANSAS 72201

BANK OF THE OZARKS  
MEMBER FDIC  
81-727-829

PAY	Two Thousand Two Hundred Eighty-Four and 28/100 Dollars	DATE	12/01/2015	AMOUNT	\$2,284.28
TO THE ORDER OF	Sebastian County c/o David Hudson, County Judge 35 South 6th Street, Room 106 Fort Smith, AR 72901				

VOID AFTER 60 DAYS

*Debbie Norman*  
\_\_\_\_\_  
AUTHORIZED SIGNATURE

Security features. Details on back.

⑈0 1 1860⑈ ⑆08 2907 273⑆ ⑆ 20380 17253⑈

11860

Sebastian County  
c/o David Hudson, County Judge  
35 South 6th Street, Room 106  
Fort Smith, AR 72901

11860

**Member**

Sebastian County

**Claimant**

Sebastian County  
Location #84, 901 South "B" Street  
Fort Smith, AR

Check Amt: \$2,284.28  
Check Date: 12/01/2015  
Claimant: Sebastian County  
Claim No: AAC-0027298  
Date of Loss: 08/07/2015  
Adjuster: Debbie Norman  
Invoice Number:  
Payee Name: Sebastian County  
Payment Type: Miscellaneous PD Loss  
Service Dates: 12/01/2015 thru 12/01/2015

**Payable Comment**

ACV Settlement - Property Damage

**SWORN STATEMENT IN PROOF OF LOSS - PARTIAL**

\$ 60,847,216.00  
AMOUNT OF POLICY AT TIME OF LOSS

19946427  
POLICY NUMBER

01/01/2015 to 1/1/2016  
POLICY DATES

BANCORPSOUTH INSURANCE SERVICES  
AGENT

To the Association of Arkansas Counties and Lexington Insurance

At time of loss, by the above indicated policy of insurance you insured: County buildings, personal property and equipment located in Sebastian County, AR against loss by loss other than excluded to the property described under Schedule "A", according to the terms and conditions of the said policy and all-forms, endorsements, transfers and assignments attached thereto.

1. **Time and Origin:** A loss occurred about the hour of \_\_\_\_\_ on the 7th of August, 2015. The cause and origin of the said loss were: Water damage to personal property - Courts building
2. **Occupancy:** The property described was occupied or used at the time of the loss as follows, and for other purpose whatever: Government offices.
3. **Title & Interest:** At the time of the loss, the interest of your insured in the property therein was Sebastian County, AR. No other person or persons had any interest therein  
encumbrance thereon, except: None

4. **Changes:** Since the said policy was issued, there has been no assignment thereof, or change of interest, use occupancy, possession or location or exposure of the property described, except

5. **Total Insurance:** THE TOTAL AMOUNT OF INSURANCE upon the property described by this policy was, at the time of the loss, \$ 60,847,216.00 as more particularly specified in the apportionment attached, besides which there was no policy or other contract of insurance, written or oral, valid or invalid.

Value	THE ACTUAL CASH VALUE OF SAID PROPERTY AT THE TIME OF THE LOSS WAS \$	<u>15,830,020.00</u>
LOSS	THE WHOLE LOSS AND DAMAGE WAS .....	\$ <u>8,841.50</u>
<u>Less depreciation</u>		\$ <u>5,557.22</u>
<u>Less deductible</u>		\$ <u>1,000.00</u>
<b>AMOUNT CLAIMED</b>	THE AMOUNT CLAIMED UNDER THE ABOVE NUMBER POLICY.....	\$ <u>2,284.28</u>

**Statements** The said loss did not originate by any act, design or procurement on the part of your of insured, or this affiant; nothing has been done by or with the privity or consent of Insured your insured or this affiant, to violate the conditions of this policy, render it void; no articles are mentioned herein or in annexed schedules but such as were destroyed or damaged at the time of loss; no property saved has in any manner been concealed, and attempt to deceive the said company, as to the extent of said loss, has in any manner been made. Any other information that may be required will be furnished and considered a part of this proof.

The furnishing of this blank or the preparation of proofs by a representative of the above insurance company is not a waiver of any it's rights.

State of Arkansas  
County of: Sebastian X [Signature]  
Insured

Subscribed and sworn to before me this 30 day of November 19 2015

[Signature]  
**CONSTABLE**  
 Notary Public  
 Notary Public-Arkansas  
 Sebastian County  
 MY COMMISSION EXPIRES 05-22-2022  
 # 12388401

Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.



**vrs >> VeriClaim Inc.**

17200 Chenal Parkway  
Suite 300 Box 318  
Little Rock, AR 72223

Insured: AAC - Sebastian County Courthouse  
Property: 901 South "B" Street  
Fort Smith, AR 72902

Business: (479) 784-1502

Claim Rep: Eric Lewis

Estimator: Brian H. Bearden  
Position: Regional General Adjuster  
Company: VeriClaim, Inc.  
Business: 17200 Chenal Parkway; Suite 300, Box 318  
Little Rock, AR 72223

Business: (501) 425-5242  
E-mail: bbearden@VeriClaiminc.com

Reference:  
Company: Lexington Insurance Company  
Business: 100 Summer Street; 17th Floor  
Boston, MA 02110

Claim Number: 4710995342US      Policy Number: 019946427      Type of Loss: Water Damage

Date Contacted: 8/12/2015  
Date of Loss: 8/7/2015      Date Received: 8/11/2015  
Date Inspected: 8/15/2015      Date Entered: 8/17/2015

Price List: ARFS8X\_AUG15  
Restoration/Service/Remodel  
Estimate: NOR15090890

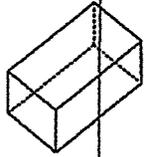
NOTICE: This estimated scope of damages and prices contained in this document are based upon the actual damages viewed by the VeriClaim, Inc. adjuster at the time of the inspection of this loss. This document does not contain any repair cost for hidden damages that may later be discovered during repairs. This document does not constitute a settlement of any insurance claim and all estimates contained herein are subject to insurance company review and approval. This document is not an authorization to make any repairs to property. Authorization for repairs can only be given by the property owner. Any guarantee of payment must come from the property owner. No insurance adjuster has authority to authorize any work or guarantee any payments for repairs made to an insured risk. Neither VeriClaim, Inc. nor the insurance company assumes responsibility for the sufficiency or quality of repairs made.

17200 Chenal Parkway  
Suite 300 Box 318  
Little Rock, AR 72223

NOR15090890

**Circuit Clerk's Office**

**LxWxH 40' x 37' 7" x 8'**



1241.33 SF Walls	1503.33 SF Ceiling
2744.67 SF Walls & Ceiling	1503.33 SF Floor
167.04 SY Flooring	155.17 LF Floor Perimeter
320.00 SF Long Wall	300.67 SF Short Wall
155.17 LF Ceil. Perimeter	

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
1. Suspended ceiling tile - 2' x 4'	150.33 SF	1.42	20.81	234.28	(0.00)	234.28
3. Clean and deodorize carpet - Light	375.83 SF	0.22	8.06	90.74	(0.00)	90.74
5. See Content Listing Prepared by Insured	1.00 EA	8,516.48	0.00	8,516.48	(5,557.22)	2,959.26
<b>Totals: Circuit Clerk's Office</b>			<b>28.87</b>	<b>8,841.50</b>	<b>5,557.22</b>	<b>3,284.28</b>
<b>Line Item Totals: NOR15090890</b>			<b>28.87</b>	<b>8,841.50</b>	<b>5,557.22</b>	<b>3,284.28</b>

**Grand Total Areas:**

1,241.33 SF Walls	1,503.33 SF Ceiling	2,744.67 SF Walls and Ceiling
1,503.33 SF Floor	167.04 SY Flooring	155.17 LF Floor Perimeter
320.00 SF Long Wall	300.67 SF Short Wall	155.17 LF Ceil. Perimeter
0.00 Floor Area	0.00 Total Area	0.00 Interior Wall Area
0.00 Exterior Wall Area	0.00 Exterior Perimeter of Walls	
0.00 Surface Area	0.00 Number of Squares	0.00 Total Perimeter Length
0.00 Total Ridge Length	0.00 Total Hip Length	

17200 Chenal Parkway  
Suite 300 Box 318  
Little Rock, AR 72223

**Summary for Courts Building ID #84**

Line Item Total	8,812.63
Total Sales Tax	28.87
<b>Replacement Cost Value</b>	<b>\$8,841.50</b>
Less Depreciation	(5,557.22)
<b>Actual Cash Value</b>	<b>\$3,284.28</b>
<b>Net Claim</b>	<b>\$3,284.28</b>
Total Recoverable Depreciation	5,557.22
<b>Net Claim if Depreciation is Recovered</b>	<b>\$8,841.50</b>

\_\_\_\_\_  
Brian H. Bearden  
Regional General Adjuster

Arkansas law requires the following notice: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

Item	Model	Advised	MSP	Replacement
Printer	Lexmark E360DN	\$ 383.99	-	Lexmark MS415DN
Printer	Lexmark MS410DN	\$ 379.99	\$ 512.86	Lexmark MS415DN
Monitor	Acer V223W	\$ 152.99	\$ 155.00	ACER V226WL
Monitor	Acer V223WLE JED	-	-	-
Scanner	Canon DR-4010C	\$ 2,242.16	-	CANON DR-6010C
Scanner	Kodak SIDEKICK 1400U	\$ 3,824.99	-	KODAK I2400 KODAK I1150
Keyboard	IBM KUM623	-	-	LOGITECH MK270 WIRELESS COMBO
Keyboard	Lenovo SK-8823	-	-	LVO ENH PERF USB KB-BLK

Net Price	Reason
\$ 399.99	EOL
\$ 399.99	EOL
\$ 141.64	EOL
-	Cant Find
\$ 2,436.88	
\$ 722.18	EOL- 1ST OPT
\$ 403.98	2ND OPT
\$ 22.93	EOL
\$ 47.87	EOL

11902



ASSOCIATION OF ARKANSAS COUNTIES  
RISK MANAGEMENT FUND/CLAIMS ACCT.  
1415 WEST THIRD STREET  
LITTLE ROCK, ARKANSAS 72201

BANK OF THE OZARKS  
MEMBER FDIC  
81-727-829

PAY	Two Thousand Eight Hundred Forty-Eight and 42/100 Dollars	DATE	12/16/2015	AMOUNT	\$2,848.42
TO THE ORDER OF	Sebastian County c/o David Hudson, County Judge 35 South 6th Street, Room 106 Fort Smith, AR 72901				

VOID AFTER 60 DAYS

*Alvina Norman*  
\_\_\_\_\_  
AUTHORIZED SIGNATURE

Security features. Details on back.

⑈011902⑈ ⑈082907273⑈ ⑈2038017253⑈

11902

RECEIVED

DEC 21 2015

SEBASTIAN COUNTY  
JUDGE

Sebastian County  
c/o David Hudson, County Judge  
35 South 6th Street, Room 106  
Fort Smith, AR 72901

11902

**Member**

Sebastian County

**Claimant**

Sebastian County  
Location #84, 901 South "B" Street  
Fort Smith, AR

**Check Amt:** \$2,848.42  
**Check Date:** 12/16/2015  
**Claimant:** Sebastian County  
**Claim No:** AAC-0027298  
**Date of Loss:** 08/07/2015  
**Adjuster:** Debbie Norman  
**Invoice Number:**  
**Payee Name:** Sebastian County  
**Payment Type:** Settlement of All Claims (  
**Service Dates:** 12/16/2015 thru 12/16/2015

**Payable Comment**

PROPERTY DAMAGE - FULL AND FINAL SETTLEMENT

**SWORN STATEMENT IN PROOF OF LOSS - FINAL**

\$ 60,847,216.00  
AMOUNT OF POLICY AT TIME OF LOSS

19946427  
POLICY NUMBER

01/01/2015 to 1/1/2016  
POLICY DATES

BANCORPSOUTH INSURANCE SERVICES  
AGENT

To the Association of Arkansas Counties and Lexington Insurance  
At time of loss, by the above indicated policy of insurance you insured: County buildings, personal property and equipment located in Sebastian County, AR against loss by loss other than excluded to the property described under Schedule "A", according to the terms and conditions of the said policy and all forms, endorsements, transfers and assignments attached thereto.

1. Time and Origin: A loss occurred about the hour of \_\_\_\_\_ on the 7th of August, 2015. The cause and origin of the said loss were: Water damage to personal property - Courts building
2. Occupancy: The property described was occupied or used at the time of the loss as follows, and for other purpose whatever: Government offices.
3. Title & Interest: At the time of the loss, the interest of your insured in the property therein was Sebastian County, AR. No other person or persons had any interest therein  
encumbrance thereon, except: None

4. Changes: Since the said policy was issued, there has been no assignment thereof, or change of interest, use occupancy, possession or location or exposure of the property described, except

5. Total Insurance: THE TOTAL AMOUNT OF INSURANCE upon the property described by this policy was, at the time of the loss, \$ 60,847,216.00 as more particularly specified in the apportionment attached, besides which there was no policy or other contract of insurance, written or oral, valid or invalid.

Value	THE ACTUAL CASH VALUE OF SAID PROPERTY AT THE TIME OF THE LOSS WAS \$	<b>15,830,020.00</b>
LOSS	THE WHOLE LOSS AND DAMAGE WAS .....	\$ <b>6,132.70</b>
<u>Less previous payment</u>		\$ <b>2,284.28</b>
<u>Less deductible</u>		\$ <b>1,000.00</b>
<b>AMOUNT CLAIMED</b>	THE AMOUNT CLAIMED UNDER THE ABOVE NUMBER POLICY .....	\$ <b>2,848.42</b>

Statements The said loss did not originate by any act, design or procurement on the part of your of insured, or this affiant; nothing has been done by or with the privity or consent of Insured your insured or this affiant, to violate the conditions of this policy, render it void; no articles are mentioned herein or in annexed schedules but such as were destroyed or damaged at the time of loss; no property saved has in any manner been concealed, and attempt to deceive the said company, as to the extent of said loss, has in any manner been made. Any other information that may be required will be furnished and considered a part of this proof.

The furnishing of this blank or the preparation of proofs by a representative of the above insurance company is not a waiver of any it's rights.

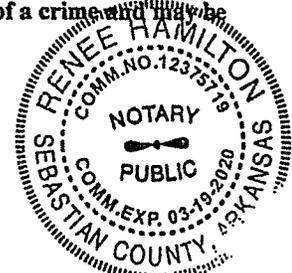
State of Arkansas

County of Sebastian x David Hudson County Judge

Subscribed and sworn to before me this 15th day of December, 19-2015

Renee Hamilton  
Notary Public

Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.



### INVENTORY OF ITEMS REPORT

Insured Sebastian County Circuit Clerk

Date of Loss 8/7/15

Claim No. 4710995342US

Policy No. 19948427

Location 901 South "B" Street; Fort Smith, AR 72902

Receipts, cancelled checks, repair bills, and verification photographs to support claim should be attached. Complete columns 1 through 10 on each item - If unknown, so indicate. Failure to comply with above will result in a delay in the handling of your claim.

Page 1 of 1

To be Completed by Company

(1) Item No.	(2) Quantity	(3) Description of Item (Type, name, model, year, serial no.)	(4) Where Purchased Address	(5) Age of Item	(6) Date of Purchase (Mo., Yr)	(7) Method of Payment (Cash/Cr)	(8) Receipts Available?	(9) Original Cost	(10) Replacement Cost	Ins. Repl. Cost	Retirement or Depreciation			
											%	\$	Adjusted Value \$	C or A
1	1	Lexmark E360DN Printer # 082268	CDW-G	3.5 yr	Mar-12	Credit	Finance	\$ 493.00	\$ 399.99	299.31	50%	\$ 200.00	\$ 200.00	\$ 200.00
2	1	Lexmark MS410DN Printer # 081731	Envision	2 yr	Sep-13	Credit	Finance	\$ 288.00	\$ 399.99	299.31	60%	\$ 200.00	\$ 200.00	\$ 200.00
3	1	Acer V223W Monitor # 081165	CDW-G	6 yr	Mar-10	Credit	Finance	\$ 155.00	\$ 141.64	150.40	75%	\$ 108.23	\$ 35.41	\$ 35.41
4	1	Acer 4223WEJBD Monitor # 081373	CDW-G	4 yr	May-11	Credit	Finance	\$ 144.00	\$ 144.00	150.40	75%	\$ 108.00	\$ 38.00	\$ 38.00
5	1	Canon DR-4010C M11059	Genus Technologies	7 yr	Sep-08	Credit	Finance	\$ 2,475.00	\$ 2,438.88	2458.92	75%	\$ 1,827.88	\$ 609.22	\$ 609.22
6	1	KODAK BIDEROCK 1400U SCANNER # 01822MA1141	Genus Technologies	6	Dec-08	Credit	Finance	\$ 3,760.00	\$ 722.18	756.92	75%	\$ 541.64	\$ 180.55	\$ 180.55
7	1	IBM Model #KUM6323 keyboard	purchased with computer	6	Dec-08	credit	no	\$ 20.00	\$ 22.93	8	75%	\$ 17.20	\$ 5.73	\$ 5.73
8	1	Lenovo Model # SK-8823 keyboard	purchased with computer	6	Dec-08	credit	no	\$ 20.00	\$ 47.87	8	75%	\$ 35.90	\$ 11.97	\$ 11.97
9	2	CH3086 30X86 Desk & Return	Norman Company	7	Oct-08	Credit	Yes	\$ 3,118.92	\$ 3,598.60	1692.39	60%	\$ 2,158.08	\$ 1,438.72	\$ 1,438.72
10	1	Haworth Chair #22880 SZT-20-41MA1	Norman Company	7	Oct-08	Credit	Yes	\$ 504.80	\$ 604.20	0	60%	\$ 382.52	\$ 241.88	\$ 241.88
11												\$ -	\$ -	\$ -
12												\$ -	\$ -	\$ -
13												\$ -	\$ -	\$ -
14												\$ -	\$ -	\$ -
15												\$ -	\$ -	\$ -
16												\$ -	\$ -	\$ -
17												\$ -	\$ -	\$ -
<b>Totals</b>								<b>\$10,988.82</b>	<b>\$ 8,518.48</b>	<b>\$ -</b>		<b>\$ 5,557.22</b>	<b>\$ 2,959.27</b>	<b>\$ 2,959.28</b>

Remarks \_\_\_\_\_

Repairs to Dwelling or Contents \_\_\_\_\_

**Concealment of Fraud**  
Coverage is not provided for any insured who has intentionally concealed or misrepresented any material fact or circumstance relating to this insurance or claim.

This inventory form becomes a part of any Proof of Loss filed on this claim.

Insured's Signature \_\_\_\_\_

Insured's Signature \_\_\_\_\_

*difference of 2708.80*

884).50 estimate  
- 2708.80  
6132.70

6132.70  
- 1,000.00 ded  
- 2284.28 prev. pmt  
\$ 2848.42 - pmt now due @ 12/1/15

**RECAP DECEMBER MONTHLY FINANCIAL REPORT**

<b>1000 General Fund</b>	<u>Estimated</u> <b>2015</b>	<u>Received</u> <b>December</b> <b>2015</b>	<u>YTD</u> <b>Encumbrances</b>	<u>Received YTD</u> <b>December</b> <b>2015</b>
Revenue	21,729,854.00	4,447,040.50	0.00	23,607,361.86
Expenses	<u>(24,751,406.00)</u>	<u>(1,808,026.42)</u>	-	<u>(22,734,616.44)</u>
Revenue less Appropriations	(3,021,552.00)	2,639,014.08	-	872,745.42
Beginning Balance 1/1/15	7,520,585			7,520,584.96
Subtotal	4,499,033			8,393,330.38
Earmark (Estimated year-end appropriations)	-			
Transfer to 1901 Misc Grants ord.2015-10	(7,864)			
Transfer within General Fund				
Computer Reserve	(30,000.00)			
Fund Balance				
2% Sebastian County EMS - YTD				(72,328.00)
1% County Parks - YTD				(2,179.00)
<b>NOTE: Transfer \$97,083 to 1803 Co. Sales Tax Fund, Dept. 0616 Aquatics Facilities</b>				
Less Reserve A.C.A. 14-20-103	(2,378,616.00)			
Fund Balance	(2,077,652.00)			
Current Fund Balance				8,318,823.38
Unobligated Balance	4,901			
<hr style="border-top: 1px dashed black;"/>				
<b>Restricted Funds</b>				
Jail Restricted				
Beginning Balance 1/1/15	99,698.00			
Balance	99,698.00			
Computer Reserve				
Beginning Balance 1/1/15	60,000.00			
2015 Annual Appropriation	<u>30,000.00</u>			
Balance	90,000.00			
Ambulance Reserve Replacement				
Beginning Balance 1/1/15	<u>35,000.00</u>			
Balance	35,000.00			
Ambulance Reserve Equip Replacement				
Beginning Balance 1/1/15	<u>14,001.00</u>			
Balance	14,001.00			
2% Sebastian County EMS - YTD	72,328.00			
Beginning Balance 1/1/15	<u>35,989.00</u>			
Balance	108,317.00			
1% County Parks - YTD	36,164.00			
Transfer to 1803 County Sales Tax Fund	(17,994.00)			
Beginning Balance 1/1/15	17,994.00			
Transfer to 1803 County Sales Tax Fund	<u>(33,985.00)</u>			
Balance	2,179.00			
	<u>2015 Beginning</u> <u>Balance</u>	<u>Current</u> <u>Balance</u>	<u>Treasurer's</u> <u>Balance</u>	
General Fund	7,520,501.91	8,306,734.33		
Jail Restricted	99,698.00	99,698.00		
Computer Reserve	60,000.00	90,000.00		
Ambulance Reserve	49,001.00	49,001.00		
2% Sebastian County EMS	35,989.00	108,317.00		
1% County Parks	<u>17,994.00</u>	<u>2,179.00</u>		
Total General Fund	7,783,183.91	8,655,929.33	8,655,929.33	

(\$343,689.55 was transferred from the Health Insurance Fund - 27 - to General fund in February to pay back the December 2014 loan.)

**RECAP DECEMBER MONTHLY FINANCIAL REPORT**

**1001 General Reserve Fund**

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
		<u>2015</u>		<u>2015</u>
Revenue	0.00	49.86	0.00	260,676.09
Expenses	<u>(1,538,596.00)</u>	<u>(252,645.00)</u>	<u>0.00</u>	<u>(274,767.83)</u>
Revenue less Appropriations	(1,538,596.00)	(252,595.14)	0.00	(14,091.74)
 Beginning Balance 1/1/15	 1,655,209.95			 1,655,209.95
 Subtotal	 116,613.95			
 Earmarks				
Sebastian County Library	(600,000.00)			
Reduce Library earmark for Voting Equip	<u>235,561.00</u>			
	(364,439.00)			
 Transfer in from General Fund Balance	 260,213.00			
 Current Fund Balance				 1,641,118.21
Unobligated Balance	12,388			

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**1803 General Fund Sales Tax Revenue**

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
		<u>2015</u>		<u>2015</u>
Revenue	367,340.00	32,506.72	0.00	545,297.20
Expenses	<u>(2,412,440.00)</u>	<u>(78,595.66)</u>	<u>0.00</u>	<u>(2,412,440.00)</u>
Revenue less Appropriations	(2,045,100.00)	(46,088.94)		(1,867,142.80)
 Beginning Balance 1/1/15	 1,896,325.18			 1,896,325.18
 Subtotal	 (148,774.82)			
Transfer in from General Fund - Loan	97,083.00			
Transfer in from GF -July-Dec '14, Park	17,994.00			
Transfer in from GF -Jan-Dec '15, Park	33,985.00			
Current Fund Balance				29,182.38
Unobligated Balance	287			

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**1002 Health Insurance**

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
		<u>2015</u>		<u>2015</u>
Revenue	0.00	82,687.30		3,626,293.94
Expenses	<u>0.00</u>	<u>(500,568.10)</u>		<u>(3,224,307.82)</u>
Revenue less Appropriations	0.00	(417,880.80)		401,986.12
 Beginning Balance 1/1/15	 17,587.14			 17,587.14
Current Fund Balance				419,573.26

Unobligated Balance

(\$343,689.55 was transferred from the Health Insurance Fund 1002 to General fund in February to pay back the December 2014 loan.)

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RECAP DECEMBER MONTHLY FINANCIAL REPORT

1800 Treasurer's Commission Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	503,001.00	(2,234.94)		969,133.18
Expenses	<u>(503,001.00)</u>	<u>(199,979.98)</u>	0.00	<u>(448,519.46)</u>
Revenue less Appropriations	0.00	(202,214.92)		520,613.72
Beginning Balance 1/1/15	526,238.98			526,238.98
Treasurer's Excess	(526,238.98)			(526,238.98)
Current Fund Balance				520,613.72
Unobligated Balance	0.00			

1801 Collector's Commission Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	815,250.00	163,646.84		2,401,230.82
Expenses	<u>(815,250.00)</u>	<u>(174,030.31)</u>	0.00	<u>(784,787.99)</u>
Revenue less Appropriations	0.00	(10,383.47)		1,616,442.83
Beginning Balance 1/1/15	1,472,064.77			1,472,064.77
Collector's Excess	(1,472,064.77)			(1,472,064.77)
Current Fund Balance				1,616,442.83
Unobligated Balance	0.00			

1802 Assessor's Commission Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	2,187,468.00	376,901.83		2,592,536.00
Expenses	<u>(2,537,468.00)</u>	<u>(450,906.39)</u>	0.00	<u>(2,388,334.90)</u>
Revenue less Appropriations	(350,000.00)	(74,004.56)		204,201.10
Fund 3011 Reappraisal Cost Fund Will be transferred at year end Balance	<u>350,000.00</u> 0.00			
Beginning Balance 1/1/15	104,875.76			104,875.76
Assessor's Excess	(104,875.76)			(104,875.76)
Current Fund Balance				204,201.10
Unobligated Balance	0.00			

1804 Greenwood District Court

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	392,000.00	29,610.78		400,630.17
Expenses	<u>(460,834.00)</u>	<u>(152,156.78)</u>	0.00	<u>(411,332.07)</u>
Revenue less Appropriations	(68,834.00)	(122,546.00)		(10,701.90)
Beginning Balance 1/1/15	550,585.08			550,585.08
Earmarks Court Room	(200,000.00)			
Less Reserve A.C.A. 14-20-103	(55,058.00)			
Current Fund Balance	-29-			539,883.18
Unobligated Balance	226,693			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

1805 Law Library Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	23,849.00	2,058.89		22,494.32
Expenses	<u>(23,849.00)</u>	<u>(1,867.24)</u>		<u>(22,494.32)</u>
Revenue less Appropriations	0.00	191.65		0.00
Beginning Balance 1/1/15	0.00			0.00
Current Fund Balance				0.00
Unobligated Balance	0.00			

1810 HazMat Response

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	49,291.00	7,769.00		49,980.01
Expenses	<u>(98,048.00)</u>	<u>(6,653.00)</u>	<u>0.00</u>	<u>(60,719.80)</u>
Revenue less Appropriations	(48,757.00)	1,116.00		(10,739.79)
Beginning Balance 1/1/15	48,753.59			48,753.59
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				38,013.80
Unobligated Balance	(3)			

1901 Miscellaneous Grants

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	114,454.00	1,000.00	0.00	173,115.59
Expenses	<u>(151,603.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(120,731.31)</u>
Revenue less Appropriations	(37,149.00)	1,000.00	0.00	52,384.28
Transfer from General Fund	7,864.00			
Beginning Balance 1/1/15	29,284.97			29,284.97
Current Fund Balance				81,669.25
Unobligated Balance	(0)			

1902 Homeland Security Grant

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	413,570.00	286.57	0.00	235,595.33
Expenses	<u>(332,194.00)</u>	<u>(44,268.00)</u>	<u>0.00</u>	<u>(332,179.98)</u>
Revenue less Appropriations	81,376.00	(43,981.43)	0.00	(96,584.65)
Beginning Balance 1/1/15	(81,375.94)			(81,375.94)
Current Fund Balance				(177,960.59)
Unobligated Balance	0			

**RECAP DECEMBER MONTHLY FINANCIAL REPORT**

**1903 Emergency Management Grants**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	26,436.00	0.00		14,701.00
Expenses	<u>(11,735.00)</u>	<u>(7,485.52)</u>	0.00	<u>(8,905.18)</u>
Revenue less Appropriations	14,701.00			5,795.82
Beginning Balance 1/1/15	(14,617)			(14,616.97)
Current Fund Balance				(8,821.15)
Unobligated Balance	84.03			

**2000 Road Fund**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	5,484,752.00	520,303.70		6,285,023.87
Expenses	<u>(7,242,778.00)</u>	<u>(827,664.12)</u>	8,278.50	<u>(6,392,428.12)</u>
Revenue less Appropriations	(1,758,026.00)			(107,404.25)
Beginning Balance 1/1/15	6,244,566.37			6,244,566.37
Less Reserve A.C.A. 14-20-103	(1,172,931.00)			
Current Fund Balance				6,137,162.12
Unobligated Balance	3,313,609			

**2800 Road Capital Reserve Fund**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	0.00	2.31		20.43
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00			20.43
Beginning Balance 1/1/15	87,833.28			87,833.28
Less Reserve A.C.A. 14-20-103	(8,783.00)			
Current Fund Balance				
Unobligated Balance	79,050.28			87,853.71

**3000 Treasurer's Automation Fund**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	101,000.00	107,682.47		107,756.85
Expenses	<u>(54,950.00)</u>	<u>(2,983.71)</u>		<u>(15,555.67)</u>
Revenue less Appropriations	46,050.00	104,698.76		92,201.18
Beginning Balance 1/1/15	402,099.74			402,099.74
Less Reserve A.C.A. 14-20-103	(50,310.00)			
Current Fund Balance				494,300.92
Unobligated Balance	397,840			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

3001 Collector's Automation Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	176,400.00	234,504.10		234,692.03
Expenses	<u>(170,573.00)</u>	<u>(16,298.03)</u>		<u>(125,422.40)</u>
Revenue less Appropriations	5,827.00	218,206.07		109,269.63
Beginning Balance 1/1/15	901,183.52			901,183.52
Less Reserve A.C.A. 14-20-103	(107,758.00)			
Current Fund Balance				1,010,453.15
Unobligated Balance	799,253			

3002 Circuit Court Automation Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	19,600.00	2,058.47		26,782.30
Expenses	<u>(44,352.00)</u>	<u>(14,508.46)</u>	0.00	<u>(34,693.13)</u>
Revenue less Appropriations	(24,752.00)	(12,449.99)		(7,910.83)
Beginning Balance 1/1/15	57,672.89			57,672.89
Less Reserve A.C.A. 14-20-103	(7,727.00)			
Current Fund Balance				49,762.06
Unobligated Balance	25,194			

3003 District Court Automation Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	8,330.00	895.31		9,870.84
Expenses	<u>(2,500.00)</u>	<u>0.00</u>	0.00	<u>(1,373.34)</u>
Revenue less Appropriations	5,830.00	895.31		8,497.50
Beginning Balance 1/1/15	32,999.38			32,999.38
Less Reserve A.C.A. 14-20-103	(4,137.00)			
Current Fund Balance				41,496.88
Unobligated Balance	34,692			

3004 Assessor's Amendment 79

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	15,819.00	(19,283.52)		(3,638.68)
Expenses	<u>(12,900.00)</u>	<u>(773.74)</u>	0.00	<u>(6,516.01)</u>
Revenue less Appropriations	2,919.00	(20,057.26)		(10,154.69)
Beginning Balance 1/1/15	55,748.84			55,748.84
Less Reserve A.C.A. 14-20-103	(5,156.00)			
Current Fund Balance				45,594.15
Unobligated Balance	53,512			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

3006 Recorder's Cost Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	815,311.00	63,624.91		869,768.83
Expenses	<u>(1,283,144.00)</u>	<u>(661,105.51)</u>	0.00	<u>(1,158,244.73)</u>
Revenue less Appropriations	(467,833.00)	(597,480.60)		(288,475.90)
Beginning Balance 1/1/15	758,468.73			758,468.73
Less Reserve A.C.A. 14-20-103	(157,186.00)			
Current Fund Balance				469,992.83
Unobligated Balance	133,450			

3008 County Library Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	230,133.00	36,242.92		289,118.61
Expenses	<u>(368,562.00)</u>	<u>(22,635.67)</u>		<u>(260,146.96)</u>
Revenue less Appropriations	(138,429.00)	13,607.25		28,971.65
Beginning Balance 1/1/15	692,115.51			692,115.51
Less Reserve A.C.A. 14-20-103	(92,224.00)			
Current Fund Balance				721,087.16
Unobligated Balance	461,463			

3009 Solid Waste Mgmt Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	0.00	0.00		2.65
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.00		2.65
Beginning Balance 1/1/15	12,864.08			12,864.08
Less Reserve A.C.A. 14-20-103	(1,286.00)			
Current Fund Balance				12,866.73
Unobligated Balance	11,578			

3010 County Clerk Operating Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	6,370.00	1,184.33		12,933.70
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	6,370.00	1,184.33		12,933.70
Beginning Balance 1/1/15	12,138.83			12,138.83
Less Reserve A.C.A. 14-20-103	(1,850.00)			0.00
Current Fund Balance				25,072.53
Unobligated Balance	16,659			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

3011 Reappraisal Cost Fund

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
	<u>2015</u>	<u>2015</u>		<u>2015</u>
Revenue	350,000.00	(354,161.50)		0.00
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	350,000.00	(354,161.50)		0.00
Beginning Balance 1/1/15	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				0.00
Unobligated Balance	350,000			

( Will be transferred to Fund 1802 Assessor with year end court order)

3012 Child Support Cost Fund

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
	<u>2015</u>	<u>2015</u>		<u>2015</u>
Revenue	1,960.00	(2,102.93)		0.00
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	1,960.00	(2,102.93)		0.00
Beginning Balance 1/1/15	0.00			0.00
Less Reserve A.C.A. 14-20-103	(196.00)			
Current Fund Balance				0.00
Unobligated Balance	1,764			

3013 Game and Fish Education Fund

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
	<u>2015</u>	<u>2015</u>		<u>2015</u>
Revenue	0.00	0.00		9,182.50
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.00		9,182.50
Beginning Balance 1/1/15	0.00			0.00
Current Fund Balance				9,182.50
Unobligated Balance	0.00			

3014 Communication Facility and Equipment Fund

	Estimated	Received	YTD	Received YTD
	<u>2015</u>	December	Encumbrances	December
	<u>2015</u>	<u>2015</u>		<u>2015</u>
Revenue	101,920.00	(31,592.35)		100,726.60
Expenses	<u>(145,802.00)</u>	<u>(7,047.29)</u>		<u>(105,924.70)</u>
Revenue less Appropriations	(43,882.00)	(38,639.64)		(5,198.10)
Beginning Balance 1/1/15	60,081.94			60,081.94
Less Reserve A.C.A. 14-20-103	(16,200.00)			
Current Fund Balance				54,883.84
Unobligated Balance	(0)			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

3015 Drug Control Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	42,829.00	299.10		42,389.36
Expenses	<u>(73,665.00)</u>	<u>(6,772.37)</u>		<u>(43,826.63)</u>
Revenue less Appropriations	(30,836.00)	(6,473.27)		(1,437.27)
Beginning Balance 1/1/15	29,734.46			29,734.46
Current Fund Balance				28,297.19
Unobligated Balance	(1,102)			

3017 Act 209 of 09 Jail Operating Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	343,000.00	(338,193.45)		0.00
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	343,000.00	(338,193.45)		0.00
Beginning Balance 1/1/15	0.00			0.00
Current Fund Balance				
Unobligated Balance				0.00
(Transfer to General Fund at year-end by County Court Order)				

3019 Boating Safety Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	1,960.00	0.00		3,550.01
Expenses	<u>(8,000.00)</u>	<u>(1,328.82)</u>	0.00	<u>(5,786.99)</u>
Revenue less Appropriations	(6,040.00)	(1,328.82)		(2,236.98)
Beginning Balance 1/1/15	24,024.49			24,024.49
Less Reserve A.C.A. 14-20-103	(2,598.00)			
Current Fund Balance				21,787.51
Unobligated Balance	15,386.49			

3020 Emergency 911 Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	916,832.00	260,180.80		1,111,144.04
Expenses	<u>(1,018,479.00)</u>	<u>(177,822.62)</u>	0.00	<u>(927,966.69)</u>
Revenue less Appropriations	(101,647.00)	82,358.18		183,177.35
Beginning Balance 1/1/15	1,784,757.94			1,784,757.94
Less Reserve A.C.A. 14-20-103	(270,158.00)			
Current Fund Balance				1,967,935.29
Unobligated Balance	1,412,953			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

3021 Emergency Medical Service

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	245,000.00	(243,449.48)		0.00
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	245,000.00	(243,449.48)	0.00	0.00
Beginning Balance 1/1/15	0.00			0.00
Current Fund Balance				0.00
Unobligated Balance	245,000.00			
(Transfer to General Fund at year-end by County Court Order)				

3022 Emergency Vehicle Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	5,194.00	226.68		6,084.41
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	5,194.00	226.68		6,084.41
Beginning Balance 1/1/15	5,615.82			5,615.82
Less Reserve A.C.A. 14-20-103	(1,080.00)			
Current Fund Balance				11,700.23
Unobligated Balance	9,729.82			

3024 Public Defender Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	0.00	(3,474.90)		0.00
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	(3,474.90)		0.00
Beginning Balance 1/1/15	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				0.00
Unobligated Balance	0.00			
(Transfer to General Fund at year-end by County Court Order)				

3025 Victim Witness Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	0.00	0.00		23.79
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.00		23.79
Beginning Balance 1/1/15	26.41			26.41
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				50.20
Unobligated Balance	26.41			

RECAP DECEMBER MONTHLY FINANCIAL REPORT

3026 Indigent Criminal Defense Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	29,400.00	1,155.49		20,260.22
Expenses	<u>(35,000.00)</u>	<u>0.00</u>		<u>(35,000.00)</u>
Revenue less Appropriations	(5,600.00)	1,155.49		(14,739.78)
Beginning Balance 1/1/15	44,905.54			44,905.54
Less Reserve A.C.A. 14-20-103	(7,430.00)			
Current Fund Balance				30,165.76
Unobligated Balance	31,875.54			

3028 Adult Drug Court Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	0.00	102.90		1,057.46
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	102.90		1,057.46
Beginning Balance 1/1/15	2,230.23			2,230.23
Less Reserve A.C.A. 14-20-103	(223.00)			
Current Fund Balance				3,287.69
Unobligated Balance	2,007.23			

3029 Public Safety Fund

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	0.00	0.00		155.89
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.00		155.89
Beginning Balance 1/1/15	167.97			167.97
Less Reserve A.C.A. 14-20-103	(16.00)			
Current Fund Balance				323.86
Unobligated Balance	151.97			

3038 Voting System Grant

	Estimated <u>2015</u>	Received December <u>2015</u>	YTD <u>Encumbrances</u>	Received YTD December <u>2015</u>
Revenue	0.00	0.00		0.00
Expenses	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/15	0.71			0.71
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				0.71
Unobligated Balance	0.71			

**RECAP DECEMBER MONTHLY FINANCIAL REPORT**

**3039 Circuit Clerk Commissioner's Fund**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	3,430.00	0.00		2,884.69
Expenses	<u>(5,724.00)</u>	<u>0.00</u>	0.00	<u>(5,612.14)</u>
Revenue less Appropriations	(2,294.00)	0.00		(2,727.45)
Beginning Balance 1/1/15	8,949.58			8,949.58
Less Reserve A.C.A. 14-20-103	(1,237.00)			
Current Fund Balance				6,222.13
Unobligated Balance	5,419			

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**3400 Regional Library Sales Tax Fund**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	15,000.00	1,443.57		17,746.57
Expenses	<u>(66,103.00)</u>	<u>(557.52)</u>		<u>(7,723.68)</u>
Revenue less Appropriations	(51,103.00)	886.05		10,022.89
Beginning Balance 1/1/15	141,734.60			141,734.60
Less Reserve A.C.A. 14-20-103	(15,673.00)			
Current Fund Balance				151,757.49
Unobligated Balance	74,958.60			

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**3401 Federal Forfeiture Fund**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	2,744.00	0.30		2,746.66
Expenses	<u>(14,464.00)</u>	<u>(9,439.00)</u>	0.00	<u>(14,463.26)</u>
Revenue less Appropriations	(11,720.00)	(9,438.70)		(11,716.60)
Beginning Balance 1/1/15	13,906.22			13,906.22
Current Fund Balance				2,189.62
Unobligated Balance	2,186.22			

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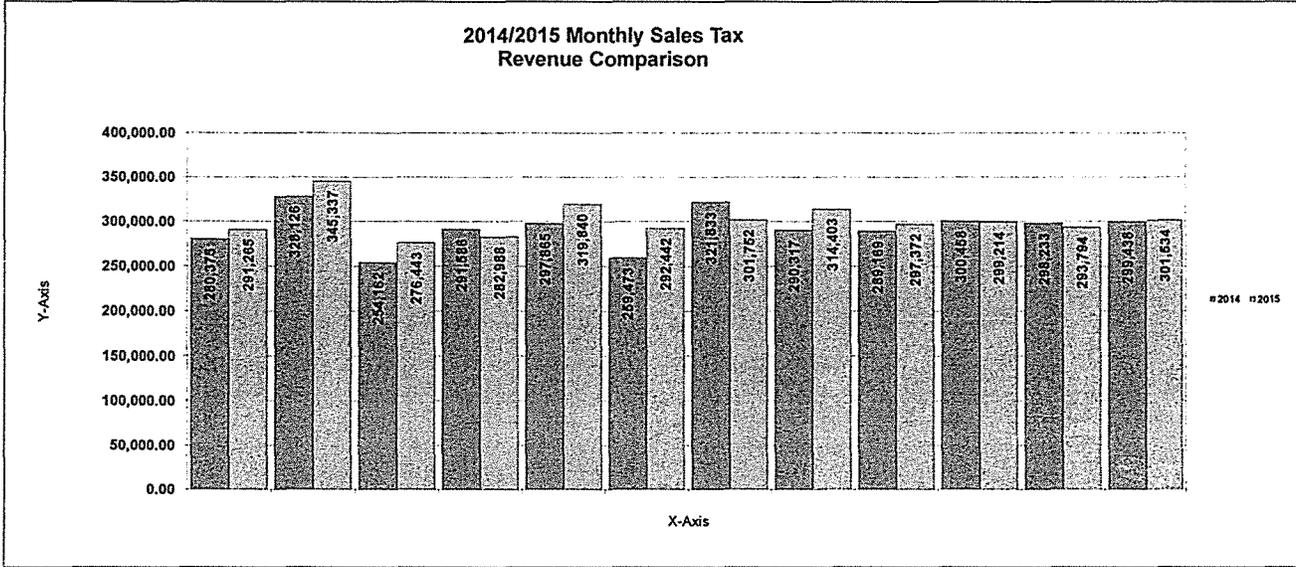
**3403 Drug Ct Emergency & Contingency**

	<u>Estimated</u> <u>2015</u>	<u>Received</u> <u>December</u> <u>2015</u>	<u>YTD</u> <u>Encumbrances</u>	<u>Received YTD</u> <u>December</u> <u>2015</u>
Revenue	0.00	0.00		0.00
Expenses	<u>(16,210.00)</u>	<u>0.00</u>		<u>(353.24)</u>
Revenue less Appropriations	(16,210.00)	0.00		(353.24)
Beginning Balance 1/1/15	16,210.00			16,210.00
Current Fund Balance				15,856.76
Unobligated Balance	0.00			

**MONTHLY FINANCIAL REPORT**

**Sebastian County Sales Tax Recap**

	Estimated 2015	Received December 2015	Received YTD December 2015	Balance To Be Received	Percentage Received
	\$3,398,515	\$301,534	\$3,616,384	(\$217,869)	106%
9.00% Sebastian County Sheriff	\$305,866	\$27,138	\$325,475	(\$19,608)	
54.50% Adult Detention Center	\$1,852,191	\$164,336	\$1,970,929	(\$118,739)	
9.00% Juvenile Detention Center	\$305,866	\$27,138	\$325,475	(\$19,608)	
11.00% Improvement County Courthouse & Fac	\$373,837	\$33,169	\$397,802	(\$23,966)	
5.00% Volunteer Rural Fire Departments	\$169,926	\$15,077	\$180,819	(\$10,893)	
1.00% Senior Citizen's Centers	\$33,985	\$3,015	\$36,164	(\$2,179)	
0.50% South Sebastian County Library	\$16,993	\$1,508	\$18,082	(\$1,089)	
7.00% Health Care/Workers Compensation	\$237,896	\$21,107	\$253,147	(\$15,251)	
2.00% Sebastian County EMS	\$67,970	\$6,031	\$72,328	(\$4,357)	
1.00% County Parks	\$33,985	\$3,015	\$36,164	(\$2,179)	
<b>Total</b>	<b>\$3,398,515</b>	<b>\$301,534</b>	<b>\$3,616,384</b>	<b>(\$217,869)</b>	



	2014 Projected	Received	Difference 2014 Projected 2014 Received	2015 Projected	Received	Difference 2015 Projected 2015 Received	
January	268,025	280,375	12,350	268,025	291,265	23,240	
February	333,826	328,126	(5,700)	333,826	345,337	11,511	
March	264,445	254,162	(10,283)	264,445	276,443	11,998	
April	269,071	291,586	22,515	269,071	282,988	13,917	
May	303,375	297,865	(5,510)	303,375	319,840	16,465	
June	291,350	259,473	(31,877)	291,350	292,442	1,092	
July	292,658	321,833	29,175	292,658	301,752	9,094	
August	305,000	290,317	(14,683)	305,000	314,403	9,403	
September	285,314	289,169	3,855	285,314	297,372	12,058	
October	282,338	300,458	18,120	282,338	299,214	16,876	
November	269,601	298,233	28,632	269,601	293,794	24,193	
December	233,513	299,438	65,925	233,513	301,534	68,021	
<b>Year-To-Date Totals:</b>	<b>3,398,516</b>	<b>3,511,036</b>	<b>112,520</b>	<b>YTD Totals:</b>	<b>3,398,516</b>	<b>3,616,384</b>	<b>217,868</b>

General Fund Sales Tax estimate for 2014 and 2015 was based on 2007 actual sales tax.

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

1000 General Fund	Estimated <u>2016</u>	Received January <u>2016</u>	YTD <u>Encumbrances</u>	Received YTD January <u>2016</u>
Revenue	22,307,822.00		0.00	0.00
Expenses	<u>(24,367,321.00)</u>		0.00	<u>0.00</u>
Revenue less Appropriations	(2,059,499.00)	0.00		0.00
Beginning Balance 1/1/16	8,306,734			8,306,734
Subtotal	6,247,235			8,306,734
Transfer within General Fund				
Computer Reserve	(30,000.00)			
Jail Restricted				
Fund Balance				
2% Sebastian County EMS - YTD				
1% County Parks - YTD				
Transfer to Gen. Fund Reserve - ord.2015-14, \$47,112. Loan repayment (Payment 1 of 5). Balance to be paid in full by 2020.				
Less Reserve A.C.A. 14-20-103	(2,480,782)			
Fund Balance	<u>(2,188,229)</u>			
Capital for 2016	(1,298,224.00)			
Current Fund Balance				8,306,734
Unobligated Balance	250,000			
<hr style="border-top: 1px dashed black;"/>				
<b>Restricted Funds</b>				
Jail Restricted				
Beginning Balance 1/1/16	99,698.00			
Balance	<u>99,698.00</u>			
<b>Computer Reserve</b>				
Beginning Balance 1/1/16	90,000.00			
2016 Annual Appropriation	<u>30,000.00</u>			
Balance	<u>120,000.00</u>			
<b>Ambulance Reserve Replacement</b>				
Beginning Balance 1/1/16	<u>35,000.00</u>			
Balance	<u>35,000.00</u>			
<b>Ambulance Reserve Equip Replacement</b>				
Beginning Balance 1/1/16	<u>14,001.00</u>			
Balance	<u>14,001.00</u>			
<b>2% Sebastian County EMS - YTD</b>				
Beginning Balance 1/1/16	<u>108,317.00</u>			
Balance	<u>108,317.00</u>			
<b>1% County Parks - YTD</b>				
Beginning Balance 1/1/16	<u>2,179.00</u>			
Ending Balance of 2015	<u>2,179.00</u>			
	<b>2016</b>	<b>Current</b>	<b>Treasurer's</b>	
	<b>Beginning</b>	<b>Balance</b>	<b>Balance</b>	
General Fund	8,306,734.33	8,276,734.33		
Jail Restricted	99,698.00	99,698.00		
Computer Reserve	90,000.00	120,000.00		
Ambulance Reserve	49,001.00	49,001.00		
2% Sebastian County EMS	108,317.00	108,317.00		
1% County Parks	<u>2,179.00</u>	<u>2,179.00</u>		
Total General Fund	<u>8,655,929.33</u>	<u>8,655,929.33</u>	8,655,929.33	
		Difference	0.00	

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>1001 General Reserve Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00		0.00	
Expenses			<u>0.00</u>	
Revenue less Appropriations	-	0.00		0.00
Beginning Balance 1/1/16	1,641,118.21			1,641,118.21
Subtotal	1,641,118.21			
Transfer in from General Fund \$260,213 for EMS Project. Ordinance 2015-7				
Earmarks				
Sebastian County Library	(600,000.00)			
Ord. 2015-14 - Loan amount \$235,561	<u>235,561.00</u>			
for Voting Equipment	(364,439.00)			
Transfer in \$47,112 from General Fund. Loan repayment (Payment 1 of 5). Balance to be paid in full by 2020. (Ordinance 2015-14)				
Current Fund Balance				1,641,118.21
Unobligated Balance	1,276,679.21			
<b>1803 General Fund Sales Tax Revenue</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	377,280.00		0.00	
Expenses	<u>0.00</u>		0.00	
Revenue less Appropriations	377,280.00			0.00
Beginning Balance 1/1/16	29,182.38			29,182.38
Subtotal	406,462.38			
Pending transfer in December to General Fund ord.2015-7	(97,083.00)			
	309,379.38			
Current Fund Balance				29,182.38
Unobligated Balance	309,379.38			
<b>1002 Health Insurance</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	419,573.26			419,573.26
Current Fund Balance				419,573.26
Unobligated Balance				
<b>1800 Treasurer's Commission Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	511,654.00			
Expenses	<u>(511,654.00)</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	520,613.72			520,613.72
Treasurer's Excess				
Current Fund Balance				520,613.72
Unobligated Balance				

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>1801 Collector's Commission Fund</b>	<u>Estimated 2016</u>	<u>Received January 2016</u>	<u>YTD Encumbrances</u>	<u>Received YTD January 2016</u>
Revenue	827,601.00			
Expenses	<u>(827,601.00)</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	1,616,442.83			1,616,442.83
Collector's Excess				
Current Fund Balance				1,616,442.83
Unobligated Balance				
<hr/>				
<b>1802 Assessor's Commission Fund</b>	<u>Estimated 2016</u>	<u>Received January 2016</u>	<u>YTD Encumbrances</u>	<u>Received YTD January 2016</u>
Revenue	2,585,365.00			
Expenses	<u>(2,585,365.00)</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	204,201.10			204,201.10
Assessor's Excess				
Current Fund Balance				204,201.10
Unobligated Balance				
<hr/>				
<b>1804 Greenwood District Court</b>	<u>Estimated 2016</u>	<u>Received January 2016</u>	<u>YTD Encumbrances</u>	<u>Received YTD January 2016</u>
Revenue	372,400.00			
Expenses	<u>(467,707.00)</u>			
Revenue less Appropriations	(95,307.00)			0.00
Beginning Balance 1/1/16	539,883.18			539,883.18
Earmarks				
Court Room	(200,000.00)			
Less Reserve A.C.A. 14-20-103	(53,988.32)			
Current Fund Balance				539,883.18
Unobligated Balance	190,587.86			
<hr/>				
<b>1805 Law Library Fund</b>	<u>Estimated 2016</u>	<u>Received January 2016</u>	<u>YTD Encumbrances</u>	<u>Received YTD January 2016</u>
Revenue	25,235.00			
Expenses	<u>(25,235.00)</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	0.00			0.00
Current Fund Balance				-
Unobligated Balance	0.00			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>1810 HazMat Response</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	49,295.00			
Expenses	<u>(101,241.00)</u>			
Revenue less Appropriations	(51,946.00)			0.00
Beginning Balance 1/1/16	38,013.80			38,013.80
Less Reserve A.C.A. 14-20-103				
Current Fund Balance				38,013.80
Unobligated Balance	(13,932.20)			
<b>1901 Miscellaneous Grants</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	20,000.00			
Expenses	<u>(26,386.00)</u>			
Revenue less Appropriations	(6,386.00)	0.00		0.00
Beginning Balance 1/1/16	81,669.25			81,669.25
Current Fund Balance				81,669.25
Unobligated Balance	75,283.25			
<b>1902 Homeland Security Grant</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00			
Beginning Balance 1/1/16	(177,960.59)			
Current Fund Balance				0.00
Unobligated Balance	(177,960.59)			
<b>1903 Emergency Management Grants</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00			0.00
Beginning Balance 1/1/16	(8,821.15)			
Current Fund Balance				0.00
Unobligated Balance	(8,821.15)			
<b>2000 Road Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	4,919,796.00			
Expenses	<u>(7,616,174.00)</u>			
Revenue less Appropriations	(2,696,378.00)			0.00
Beginning Balance 1/1/16	6,137,162.12			6,137,162.12
Less Reserve A.C.A. 14-20-103	(1,105,695.81)			
Current Fund Balance				6,137,162.12
Unobligated Balance	2,335,088.31			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>2800 Road Capital Reserve Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00			0.00
Beginning Balance 1/1/16	87,853.71			87,853.71
Less Reserve A.C.A. 14-20-103	(8,785.37)			
Current Fund Balance				
Unobligated Balance	79,068.34			87,853.71
<b>3000 Treasurer's Automation Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>(47,950.00)</u>			
Revenue less Appropriations	(47,950.00)			0.00
Beginning Balance 1/1/16	494,300.92			494,300.92
Less Reserve A.C.A. 14-20-103	(49,430.09)			
Current Fund Balance				494,300.92
Unobligated Balance	396,920.83			
<b>3001 Collector's Automation Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>(154,022.00)</u>			
Revenue less Appropriations	(154,022.00)			0.00
Beginning Balance 1/1/16	1,010,453.15			1,010,453.15
Less Reserve A.C.A. 14-20-103	(101,045.32)			
Current Fund Balance				1,010,453.15
Unobligated Balance	755,385.84			
<b>3002 Circuit Court Automation Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	24,500.00			
Expenses	<u>(20,795.00)</u>			
Revenue less Appropriations	3,705.00			0.00
Beginning Balance 1/1/16	49,762.06			49,762.06
Less Reserve A.C.A. 14-20-103	(7,426.21)			
Current Fund Balance				49,762.06
Unobligated Balance	46,040.85			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>3003 District Court Automation Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	8,330.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	8,330.00			0.00
Beginning Balance 1/1/16	41,496.88			41,496.88
Less Reserve A.C.A. 14-20-103	(4,982.69)			
Current Fund Balance				41,496.88
Unobligated Balance	44,844.19			
<b>3004 Assessor's Amendment 79</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	16,660.00			
Expenses	<u>(11,900.00)</u>			
Revenue less Appropriations	4,760.00	0.00		0.00
Beginning Balance 1/1/16	45,595.15			45,595.15
Less Reserve A.C.A. 14-20-103	(6,225.52)			
Current Fund Balance				45,595.15
Unobligated Balance	44,129.64			
<b>3006 Recorder's Cost Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	813,400.00			
Expenses	<u>(1,075,776.00)</u>			
Revenue less Appropriations	(262,376.00)	0.00		0.00
Beginning Balance 1/1/16	469,992.83			469,992.83
Less Reserve A.C.A. 14-20-103	(128,339.28)			
Current Fund Balance				469,992.83
Unobligated Balance	79,277.55			
<b>3008 County Library Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	235,002.00			
Expenses	<u>(349,803.00)</u>			
Revenue less Appropriations	(114,801.00)	0.00		0.00
Beginning Balance 1/1/16	721,087.16			721,087.16
Less Reserve A.C.A. 14-20-103	(95,608.92)			
Current Fund Balance				721,087.16
Unobligated Balance	510,677.24			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>3009 Solid Waste Mgmt Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	12,866.73			12,866.73
Less Reserve A.C.A. 14-20-103	(1,286.67)			
Current Fund Balance				12,866.73
Unobligated Balance	11,580.06			
<b>3010 County Clerk Operating Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	6,370.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	6,370.00	0.00		0.00
Beginning Balance 1/1/16	25,072.53			25,072.53
Less Reserve A.C.A. 14-20-103	(3,144.25)			0.00
Current Fund Balance				25,072.53
Unobligated Balance	28,298.28			
<b>3011 Reappraisal Cost Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	350,000.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	350,000.00	0.00		0.00
Beginning Balance 1/1/16	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				0.00
Unobligated Balance	350,000.00			
<b>(Transfer to Fund 1802 Assessor at year-end by County Court Order)</b>				
<b>3012 Child Support Cost Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	1,960.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	1,960.00	0.00		0.00
Beginning Balance 1/1/16	0.00			0.00
Less Reserve A.C.A. 14-20-103	(196.00)			
Current Fund Balance				-
Unobligated Balance	1,764.00			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>3014 Communication Facility and Equipment Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	160,000.00			
Expenses	<u>(167,512.00)</u>			
Revenue less Appropriations	(7,512.00)	0.00		0.00
Beginning Balance 1/1/16	54,883.84			54,883.84
Less Reserve A.C.A. 14-20-103	(21,488.38)			
Current Fund Balance				54,883.84
Unobligated Balance	25,883.46			
<b>3015 Drug Control Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>(31,064.00)</u>			
Revenue less Appropriations	(31,064.00)	0.00		0.00
Beginning Balance 1/1/16	28,297.19			28,297.19
Current Fund Balance				28,297.19
Unobligated Balance	(2,767)			
<i>(Money to be appropriated in February which will balance this fund.)</i>				
<b>3017 Act 209 of 09 Jail Operating Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	333,200.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	333,200.00	0.00		0.00
Beginning Balance 1/1/16	0.00			0.00
Current Fund Balance				
Unobligated Balance				0.00
<b>(Transfer to General Fund at year-end by County Court Order)</b>				
<b>3019 Boating Safety Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	1,000.00			
Expenses	<u>(8,000.00)</u>			
Revenue less Appropriations	(7,000.00)	0.00		0.00
Beginning Balance 1/1/16	21,787.51			21,787.51
Less Reserve A.C.A. 14-20-103	(2,278.75)			
Current Fund Balance				21,787.51
Unobligated Balance	12,508.76			
<b>3020 Emergency 911 Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	923,691.00			
Expenses	<u>(1,021,413.00)</u>			
Revenue less Appropriations	(97,722.00)	0.00		0.00
Beginning Balance 1/1/16	1,967,935.29			1,967,935.29
Less Reserve A.C.A. 14-20-103	(289,162.63)			
Current Fund Balance				1,967,935.29
Unobligated Balance	1,581,050.66			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>3021 Emergency Medical Service</b>	<b>Estimated</b>	<b>Received</b>	<b>YTD</b>	<b>Received YTD</b>
	<b><u>2016</u></b>	<b><u>January</u></b>	<b><u>Encumbrances</u></b>	<b><u>January</u></b>
		<b><u>2016</u></b>		<b><u>2016</u></b>
Revenue	245,000.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	245,000.00	0.00	0.00	0.00
Beginning Balance 1/1/16	0.00			0.00
Current Fund Balance				0.00
Unobligated Balance	245,000.00			
<b>(Transfer to General Fund at year-end by County Court Order)</b>				
<b>3022 Emergency Vehicle Fund</b>	<b>Estimated</b>	<b>Received</b>	<b>YTD</b>	<b>Received YTD</b>
	<b><u>2016</u></b>	<b><u>January</u></b>	<b><u>Encumbrances</u></b>	<b><u>January</u></b>
		<b><u>2016</u></b>		<b><u>2016</u></b>
Revenue	5,194.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	5,194.00	0.00		0.00
Beginning Balance 1/1/16	11,700.23			11700.23
Less Reserve A.C.A. 14-20-103	(1,689.42)			
Current Fund Balance				11,700.23
Unobligated Balance	15,204.81			
<b>(Transfer to General Fund at year-end by County Court Order)</b>				
<b>3024 Public Defender Fund</b>	<b>Estimated</b>	<b>Received</b>	<b>YTD</b>	<b>Received YTD</b>
	<b><u>2016</u></b>	<b><u>January</u></b>	<b><u>Encumbrances</u></b>	<b><u>January</u></b>
		<b><u>2016</u></b>		<b><u>2016</u></b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	0.00			0.00
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				0.00
Unobligated Balance	0.00			
<b>(Transfer to General Fund at year-end by County Court Order)</b>				
<b>3025 Victim Witness Fund</b>	<b>Estimated</b>	<b>Received</b>	<b>YTD</b>	<b>Received YTD</b>
	<b><u>2016</u></b>	<b><u>January</u></b>	<b><u>Encumbrances</u></b>	<b><u>January</u></b>
		<b><u>2016</u></b>		<b><u>2016</u></b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	50.20			50.20
Less Reserve A.C.A. 14-20-103	0.00			
Current Fund Balance				50.20
Unobligated Balance	50.20			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>3026 Indigent Criminal Defense Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	14,700.00			
Expenses	<u>(35,000.00)</u>			
Revenue less Appropriations	(20,300.00)	0.00		0.00
Beginning Balance 1/1/16	30,165.76			30,165.76
Less Reserve A.C.A. 14-20-103	(4,486.58)			
Current Fund Balance				30,165.76
Unobligated Balance	5,379.18			
<b>3028 Adult Drug Court Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	3,287.69			3,287.69
Current Fund Balance				3,287.69
Unobligated Balance	3,287.69			
<b>3029 Public Safety Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	323.86			323.86
Less Reserve A.C.A. 14-20-103	(32.39)			
Current Fund Balance				323.86
Unobligated Balance	291.47			
<b>3038 Voting System Grant</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	0.00	0.00		0.00
Beginning Balance 1/1/16	0.71			0.71
Current Fund Balance				0.71
Unobligated Balance	0.71			
<b>3039 Circuit Clerk Commissioner's Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	2,548.00			
Expenses	<u>0.00</u>			
Revenue less Appropriations	2,548.00	0.00		0.00
Beginning Balance 1/1/16	6,222.13			6,222.13
Less Reserve A.C.A. 14-20-103	(877.01)			
Current Fund Balance				6,222.13
Unobligated Balance	7,893.12			

**RECAP JANUARY MONTHLY FINANCIAL REPORT**

<b>3400 Regional Library Sales Tax Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	-			
Expenses	<u>(33,950.00)</u>			
Revenue less Appropriations	(33,950.00)	0.00		0.00
Beginning Balance 1/1/16	151,757.49			151,757.49
Less Reserve A.C.A. 14-20-103	(15,175.75)			
Current Fund Balance				151,757.49
Unobligated Balance	102,631.74			
<b>3401 Federal Forfeiture Fund</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>(4,720.00)</u>			
Revenue less Appropriations	(4,720.00)	0.00		0.00
Beginning Balance 1/1/16	2,189.62			2,189.62
Current Fund Balance				2,189.62
Unobligated Balance	(2,530.38)			
<b>3403 Drug Ct Emergency &amp; Contingency</b>	<b>Estimated 2016</b>	<b>Received January 2016</b>	<b>YTD Encumbrances</b>	<b>Received YTD January 2016</b>
Revenue	0.00			
Expenses	<u>(15,856.00)</u>			
Revenue less Appropriations	(15,856.00)	0.00		0.00
Beginning Balance 1/1/16	15,856.76			15,856.76
Current Fund Balance				15,856.76
Unobligated Balance	0.76			



## David Hudson

Sebastian County Judge  
County Court House  
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Fort Smith, Arkansas 72901  
(479) 783-6139  
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January 22, 2016

### MEMO

To: Quorum Court  
From: County Judge   
Subject: 2016 Budget Amendment Appropriation Ordinance

#### 2016 Budget Amendment Appropriation Ordinance Concerning Salaries and Other Budget Reconciliations

An Appropriation Ordinance has been drafted to reconcile certain 2016 budgets, reconcile the rural fire budgets, and adjust grants and other budgets as appropriate. This budget Amendment Ordinance also sets out the 2016 salaries with adjustment and cost of living included.

Exhibit A, Section 1 of the appropriation ordinance transfers \$47,112 from the General Fund to General Fund Reserve as the first of five payments to replenish the County Reserve Fund for the purchase of additional voting equipment in 2015, in accordance with Ordinance 2015-14.

Exhibit A, Section 2 of the Appropriation Ordinance transfers \$97,083 from the 11% Capital Sales Tax Fund 1803 to General Fund 1000 to repay the General Fund for the transfer made in 2015 for the Aquatics Facility project, in accordance with ordinance 2015-7. This transfer is scheduled for December 2016 when funds are available.

A recap of the reconciliation of the rural fire budgets is included with the 2016 budget recap of unobligated balance and has been reported to the rural fire chiefs in their monthly meeting on Thursday January 21. This reconciles the 5% County Sales Tax money budgeted in 2015 with what was expended, and carries over the balance as promised to the fire departments for 2016 with the anticipated 2016 sales tax funds.

**APPROPRIATION ORDINANCE NO. 2016 -**

"BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:"

AN APPROPRIATION ORDINANCE AMENDING BUDGET ORDINANCE NO. 2015-22 IN ORDER TO APPROPRIATE ADDITIONAL FUNDS AND APPROVE ADDITIONAL EXPENDITURES FOR COUNTY OFFICES AND DEPARTMENTS IN THE 2016 BUDGET; AND FOR OTHER PURPOSES.

Section 1. The following fund appropriation and line item expenditures are herein approved and adopted as an amendment to the 2016 Budget for Sebastian County, as adopted in Ordinance No. 2015-22. The Budget for Sebastian County for the year 2016, filed with the County Clerk shall be amended to increase the following fund appropriations and shall set forth the following line items appropriation amounts.

Section 2. There is hereby appropriated \$13,846 from General Fund 1000, \$2,829 from Emergency Management Grant Fund 1903.

Decrease appropriations from General Fund 1000, \$33,848; Assessor's Commission Fund 1802, \$30,000 and Federal Forfeiture Fund 3401, \$2,531.

Increase estimated revenue in General Fund 1000, \$5,133; in Emergency Management Grant Fund 1903, \$11,735

Decrease estimated revenue in Assessor's Commission Fund 1802, \$30,000.

Section 3. The budget amendment for the County of Sebastian for the year 2016 filed with the County Clerk contemporaneously with the filing of this Ordinance, and listed as Exhibit "A" to this Ordinance, is approved and adopted. Exhibit "A" to this Ordinance is hereby made a part of this Ordinance by reference, and each item therein is appropriated for expenditure for said County and its officials for the calendar year 2016.

DATED: \_\_\_\_\_ APPROVED: \_\_\_\_\_  
COUNTY JUDGE

ATTEST: \_\_\_\_\_  
COUNTY CLERK

APPROPRIATION ORDINANCE NO. 2016-  
EXHIBIT A

1. In accordance with Ordinance 2015-14 regarding the 2015 purchase of Election Equipment, the County Treasurer shall transfer \$47,112 from the General Fund balance to the General Fund Reserve 1001, the first of five payments to replenish the County Reserve Fund.
2. In accordance with Ordinance 2015-7 regarding the 2015 financial plan for the Aquatics Facility, the County Treasurer shall transfer \$97,083 from the County Sales Tax Fund 1803 to General Fund 1000, in December 2016, when funds are available.
3. Increase the following line items in Appropriation No. 0102, Circuit Clerk, from General Fund 1000.

2002	Small Equipment	\$900
2033	Machinery & Equipment R/M	\$1,693
4016	Computer Equipment Purchase	<u>\$3,216</u>
	(2 printers, 2 monitors, 2 scanners, 2 keyboards)	\$5,809

Increase estimated revenue 1000.8718, Insurance Proceeds, \$5,133.

4. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0518, Big Creek Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$1,208
	(Reconciled 2016 Budget \$25,208)	

5. To reconcile the 2016 Budget, decrease the following line items in Appropriation No. 0519, Bonanza Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	(\$519)
3022	Cell Phone & Pagers	<u>(\$2,000)</u>
	(Reconciled 2016 Budget \$19,481)	Total (\$2,519)

6. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0520, Excelsior, Mt. Zion, Palestine Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$1,384
	(Reconciled 2016 Budget \$22,384)	

7. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0521, Greenwood Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$1,397
	(Reconciled 2016 Budget \$17,397)	

8. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0522, Hackett Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$1,537
(Reconciled 2016 Budget \$17,537)		

9. To reconcile the 2016 Budget, decrease the following line items in Appropriation No. 0523, Hartford Rural Fire Dept., from General Fund 1000.

2001	General Supplies	(\$4,800)
2033	Machinery & Equipment R/M	(\$4,800)
3101	Training & Education	<u>(\$1,332)</u>
		Total (\$10,932)

(Reconciled 2016 Budget \$13,068)

10. To reconcile the 2016 Budget, decrease the following line items in Appropriation No. 0523, Huntington Rural Fire Dept., from General Fund 1000.

2006	Clothing & Uniforms	(\$978)
3022	Cell Phone & Pagers	<u>(\$2,000)</u>
		Total (\$2,978)

(Reconciled 2016 Budget \$17,022)

11. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0525, Jenny Lind Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$938
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(Reconciled 2016 Budget \$13,078)

12. To reconcile the 2016 Budget, decrease the following line items in Appropriation No. 0526, Mansfield Rural Fire Dept., from General Fund 1000.

2023	Parts & Repairs	(\$4,000)
2033	Machinery & Equipment R/M	(\$5,000)
3022	Cell Phone & Pagers	<u>(\$1,896)</u>
		Total (\$10,896)

(Reconciled 2016 Budget \$13,104)

13. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0527, Midland Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$1,208
(Reconciled 2016 Budget \$25,208)		

14. To reconcile the 2016 Budget, decrease the following line item in Appropriation No. 0528, Milltown/Washburn Rural Fire Dept., from General Fund 1000.

2001	General Supplies	(\$549)
(Reconciled 2016 Budget \$17,451)		

15. To reconcile the 2016 Budget, increase the following line item in Appropriation No. 0529, Riverdale Rural Fire Dept., from General Fund 1000.

2033	Machinery & Equipment R/M	\$365
(Reconciled 2016 Budget \$24,365)		

16. To reconcile the 2016 Budget, decrease the following line item in Appropriation No. 0530, Sugarloaf/Slaytonville Rural Fire Dept., from General Fund 1000.

2001	General Supplies	(\$42)
(Reconciled 2016 Budget \$18,958)		

17. To balance the 2016 Budget, decrease the following line items in Appropriation No. 0531, Milltown/Washburn Rural Fire Dept., from General Fund 1000.

2002	Small Equipment	(\$4,000)
3022	Machinery & Equipment R/M	<u>(\$1,932)</u>

Total (\$5,932)

(Reconciled 2016 Budget \$13,068)

18. Increase the following line items in Appropriation No. 0314, FY2016 EMS Trauma Grant, from Emergency Management Grant Fund 1903.

3101	Training & Education	\$485
4011	Capital Sales Tax	\$269
4017	Other Equipment Purchase	<u>\$2,075</u>

Total \$2,829

Increase estimated revenue 1903.7199, Misc., \$11,735.

19. To reconcile the 2016 Budget, decrease the following line

item in Appropriation No. 0105, Assessor's Commission, from Assessor's Commission Fund 1802

1001	Salaries Full-time	(\$30,000)
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Decrease estimated revenue in Fund 1802, Assessor's Commission Fund, 1802.8601, Assessor's Salary & Expense, \$30,000, To correct numbers transposition.

20. To reconcile the 2016 Budget, decrease the following line items in Appropriation No. 0423, Federal Forfeiture, from Federal Forfeiture Fund 3401.

2002	Small Equipment	(\$500)
3093	Misc Law Enforcement	(\$1,000)
3094	Meals & Lodging	(\$1,000)
3101	Training & Education	<u>(\$31)</u>
	Total	(\$2,531)

21. The following personnel salary line items are authorized based on 3% Cost of Living and adjustments to increase the 1001, Salaries Full Time line item and decrease 1017, Cost of Living line item, as set forth on the following pages:

**Recap of Estimated Cost by Department  
Salary Adjustment for 2016**

<u>DEPARTMENT</u>			<u>Budget</u>	<u>Increase</u> <u>1001</u>	<u>Revised</u> <u>1001</u>	<u>Decrease</u> <u>1017</u>
1000	0100	County Judge	212,673	6,380	219,053	\$6,380
1000	0101	County Clerk	145,701	4,371	150,072	\$4,371
1000	0102	Circuit Clerk	628,451	18,853	647,304	\$18,853
1000	0108	Courthouse Maint	207,891	6,237	214,128	\$6,237
1000	0113	Financial Administration	189,666	5,690	195,356	\$5,690
1000	0114	Circuit Clerk Child Support	67,084	2,013	69,097	\$2,013
1000	0115	Information Systems	316,151	9,485	325,636	\$9,485
1000	0117	Purchasing/HR	205,756	6,173	211,929	\$6,173
1000	0301	Ambulance	596,536	17,896	614,432	\$17,896
1000	0400	Sheriff Office	1,511,915	45,395	1,557,310	\$45,395
1000	0414	Juvenile Probation	300,498	9,015	309,513	\$9,015
1000	0415	Juvenile Detention Center	458,818	13,765	472,583	\$13,765
1000	0416	Prosecuting Attorney	510,323	15,310	525,633	\$15,310
1000	0417	Public Defender	43,431	1,303	44,734	\$1,303
1000	0418	Adult Detention Center	2,374,144	71,225	2,445,369	\$71,225
1000	0419	Coroner	37,323	1,120	38,443	\$1,120
1000	0422	Courthouse Security	92,556	2,777	95,333	\$2,777
1000	0424	Sheriff Traffic Division	68,008	2,040	70,048	\$2,040
1000	0425	Sheriff Animal Control	29,006	870	29,876	\$870
1000	0426	Communications	265,490	7,965	273,455	\$7,965
1000	0430	Drug Court Div VII	41,658	1,250	42,908	\$1,250
1000	0431	JDC Teacher Grant	146,607	4,398	151,005	\$4,398
1000	0432	Courthouse Maint. ADC	63,119	1,894	65,013	\$1,894
1000	0433	ADC Medical	120,419	3,613	124,032	\$3,613
1000	0438	Prosecuting Attorney Fees	26,743	802	27,545	\$802
1000	0440	PA Grant	28,941	868	29,809	\$868
1000	0441	PA VW Clerical	30,766	923	31,689	\$923
1000	0443	Drug Enf Task Force	86,438	2,594	89,032	\$2,594
1000	0446	Courts Bldg Operations	94,318	2,830	97,148	\$2,830
1000	0452	Juvenile Grant	50,384	1,512	51,896	\$1,512
1000	0460	Cir/Chancery Courtroom	75,192	2,256	77,448	\$2,256
1000	0505	Dept of Emergency Mgmt	45,048	1,352	46,400	\$1,352
1000	0601	Ben Geren Park/Recreation	162,661	4,880	167,541	\$4,880
1000	0604	Ben Geren Park PS/GC	260,319	7,810	268,129	\$7,810
1000	0800	Veteran's	113,933	3,418	117,351	\$3,418
1800	0103	Treasurer	163,836	4,915	168,751	\$4,915
1801	0104	Collector	354,437	10,633	365,070	\$10,633
1802	0105	Assessor	966,489	28,995	995,484	\$28,995
1804	0409	District Court GW Div.	170,815	5,124	175,939	\$5,124
1805	0457	Law Library	14,496	435	14,931	\$435
2000	0200	County Road	1,196,662	85,170	1,281,832	\$85,170
3001	0126	Collector's Automation	38,298	1,149	39,447	\$1,149
3006	0122	County Recorder	286,856	8,606	295,462	\$8,606
3008	0600	Scott Seb Regional Library	-57,142	4,666	160,208	\$4,666
Grand Total:			12,955,398	437,976	13,393,374	\$437,976

<u>POSITION</u>	<u>BUDGET</u>
<b>0100 - County Judge</b>	
010013201 - County Judge	91,306
010012601 - County Admin/Chief of Staff	57,390
010022601 - Executive Assistant	35,570
010002001 - Administrative Secretary/Recpt	34,787
<b>0101 County Clerk</b>	
010112801 - County Clerk	42,575
010108801 - Chief Deputy County Clerk	23,418
010133601 - Office Manager County Clerk	19,726
010118601 - Deputy County Clerk/Recorder	31,740
010118602 - Deputy County Clerk/Recorder	32,613
<b>0102 Circuit Clerk</b>	
010210001 - Circuit Clerk	85,149
010208401 - Chief Deputy Circuit Clerk	46,835
010234201 - Office Mgr. Circuit Clerk	49,667
010247801 - Sr. Deputy Clerk/Criminal	33,193
010248001 - Sr. Deputy Clerk/Juvenile	35,126
010216401 - Deputy Clerk	39,248
010216402 - Deputy Clerk	30,237
010216403 - Deputy Clerk	37,424
010216404 - Deputy Clerk	35,563
010216801 - Deputy Clerk/Chancery	42,654
010217001 - Deputy Clerk/Circuit	36,720
010217002 - Deputy Clerk/Circuit	28,892
010217201 - Deputy Clerk/Civil	28,637
010217401 - Deputy Clerk/Criminal	26,991
010217402 - Deputy Clerk/Criminal	30,424
010217601 - Deputy Clerk/Juvenile	29,667
010217801 - Deputy Clerk/Records Mgmt	30,877
<b>0108 Courthouse Maintenance</b>	
010807401 - Building Engineer/Supervisor	38,478
010807601 - Building Maint. Tech - Lead	29,474
010805801 - Bldg Maint Tech Finish Carpntr	35,048
010822801 - General Maintenance/Laborer	27,006
010822802 - General Maintenance/Laborer	36,201
010828401 - Lead Custodian	25,752
010814201 - Custodian	22,168
<b>0113 Financial Management</b>	
011312401 - Comptroller	55,290
011303601 - Assistant Comptroller	42,743
011300601 - Accounts Payable Administrator	33,367
011337401 - Payroll Coordinator	34,035
011300801 - Accts Payable/Payroll	29,921

**0114 Child Support**

011416201 - Deputy Child Support/UCC/Liens	38,448
011416901 - Deputy Clerk/Child Support	30,649

**0115 Computer/IS Department**

011507801 - Business/Analyst	56,650
011525601 - Asst.Dir. Infrastructure Administrator	64,297
011520401 - Director of Technology Service	66,950
011502601 - Applications Administrator	48,237
011532801 - Network Administrator	53,220
011549401 - Technology Support Specialist	36,282

**0117 Purchasing/HR**

011704601 - Purchasing/Facilities Admin.	45,427
011725401 - Human Resource Director	54,396
011725201 - Human Resource Coordinator	38,258
011704001 - Assistant Purchasing Agent	33,367
011725001 - Human Resource Assistant	40,481

**0301 Ambulance Service**

030128801 - Lead Paramedic	42,434
030128802 - Lead Paramedic	44,992
030128803 - Lead Paramedic	49,432
030134801 - Paramedic	37,007
030134802 - Paramedic	35,568
030134803 - Paramedic	37,008
030134804 - Paramedic	36,633
030134805 - Paramedic	39,683
030134806 - Paramedic	36,472
030134807 - Paramedic	37,016
030134808 - Paramedic	38,118
030134809 - Paramedic	36,634
030134810 - Paramedic	36,633
030134811 - Paramedic	36,633
030105601 - Billing Coordinator EMS	30,964
030105401 - Billing Clerk	39,205

**0400 Sheriff**

040046201 - Sheriff	45,654
040009201 - Chief Deputy Sheriff	55,418
040031601 - Major of Operations	55,726
040011201 - Division Commander	57,067
040014001 - Division Commander	55,216
040021001 - Division Commander	50,547
040037201 - Division Commander	52,078
040031001 - Lt Lead Investigator-CID	40,785
040001001 - Admin Assistant Secretary	37,007

**0400 Sheriff - Cont'd**

040026201 - Investigator Sgt.	38,120
040026202 - Investigator Sgt.	38,117
040026203 - Investigator Sgt.	41,369
040037001 - Patrol Deputy Supervisor	42,046
040037002 - Patrol Deputy Supervisor	47,503
040037003 - Patrol Deputy Supervisor	42,046
040037004 - Patrol Deputy Supervisor	47,793
040010801 - Civil Deputy	33,911
040010802 - Civil Deputy	33,529
040010803 - Civil Deputy	42,463
040036601 - Patrol Deputy	36,695
040036602 - Patrol Deputy	38,103
040036603 - Patrol Deputy	32,923
040036604 - Patrol Deputy	33,911
040036605 - Patrol Deputy	31,925
040036606 - Patrol Deputy	34,592
040036607 - Patrol Deputy	32,923
040036608 - Patrol Deputy	35,626
040036609 - Patrol Deputy	34,591
040036610 - Patrol Deputy	36,638
040036611 - Patrol Deputy	33,911
040036612 - Patrol Deputy	32,923
040036613 - Patrol Deputy	32,923
040000401 - Accounting Clerk	37,456
040039001 - Records/Validation Deputy	25,401
040039002 - Records/Validation Deputy	40,283
040039003 - Records/Validation Deputy	26,485
040039004 - Records/Validation Deputy	34,927
040039005 - Records/Validation Deputy	25,401
040043801 - Secretary Deputy	28,938
040011001 - Civil Division Secretary	36,640

**0414 Juvenile Probation**

041420601 - Director Juvenile Services	45,623
041404401 - Assoc.Dir.Juv.Services/Intake	51,474
041409601 - Chief Juv Probation Officer	54,551
041427601 - Juvenile Probation Officer	37,447
041427602 - Juvenile Probation Officer	31,644
041427603 - Juvenile Probation Officer	32,825
041440401 - Restitution/Fees Bookkeeper	29,474
041425801 - Intake Coordinator/Legal Sec	26,475

**0415 Juvenile Detention Center**

041527001 - Juvenile Detention Admin/Capt	50,957
041526601 - Juv Det Assist Administrator	36,858
041546001 - Sgt/Juv Det Deputy Supervisor	40,273
041546002 - Sgt/Juv Det Deputy Supervisor	31,867
041546003 - Sgt/Juv Det Deputy Supervisor	34,163
041546004 - Sgt/Juv Det Deputy Supervisor	32,983
041527201 - Juvenile Detention Officer	26,462
041527202 - Juvenile Detention Officer	27,256
041527203 - Juvenile Detention Officer	25,970
041527204 - Juvenile Detention Officer	25,970
041527205 - Juvenile Detention Officer	25,970
041527206 - Juvenile Detention Officer	26,462
041527207 - Juvenile Detention Officer	29,493
041527208 - Juvenile Detention Officer	31,928
041527209 - Juvenile Detention Officer	25,971

**0416 Prosecuting Attorney**

041633001 - Office Administrator	50,547
041639801 - Restitution Administrator	39,132
041610401 - Circuit Court Coordinator	35,214
041611801 - Commit & Civil Forf/Exec Sec	35,227
041616001 - Juvenile Court Coordinator/Detainee	28,361
041620801 - District Court Coordinator	32,924
041640001 - Restitution Bookkeeper	32,278
041650801 - Victims/Witness Coordinator	33,907
041603201 - Asset Forfeiture/Records Admin	32,064
041634401 - Overdraft Administrator	42,463
041640201 - Restitution Secretary	32,706
041634001 - Office Manager-GW/Forfeited Pr	28,939
041639601 - Research and Record Coordinato	27,006
041610601 - Circuit Court Fine Clerk	25,133
041629001 - Legal Secretary	24,866
041629202 - Legal Secretary PA	24,866

**0417 Public Defender**

041726001 - Investigator	30,519
041743601 - Secretary	14,215

**0418 Adult Detention Center**

040046201 - Sheriff	45,654
041802201 - Adult Detention Administrator	49,131
041820201 - Director of Inmate Management	43,705
041805001 - ADC Assistant Administrator	49,838
041820001 - Detention Supervisor Sr Sgt	42,272
041804801 - ADC Admin Assistant Secretary	46,724
041819201 - Deputy Shift Supervisor Sgt	35,757

**0418 Adult Detention Center - cont'd**

041819202 - Deputy Shift Supervisor Sgt	35,653
041819203 - Deputy Shift Supervisor Sgt	35,653
041819204 - Deputy Shift Supervisor Sgt	35,653
041819801 - Detention Deputy	28,325
041819802 - Detention Deputy	26,899
041819803 - Detention Deputy	26,899
041819804 - Detention Deputy	26,899
041819805 - Detention Deputy	26,840
041819806 - Detention Deputy	26,840
041819807 - Detention Deputy	27,436
041819808 - Detention Deputy	28,217
041819809 - Detention Deputy	26,899
041819810 - Detention Deputy	26,840
041819811 - Detention Deputy	26,840
041819812 - Detention Deputy	27,437
041819813 - Detention Deputy	26,840
041819814 - Detention Deputy	27,437
041819815 - Detention Deputy	28,217
041819816 - Detention Deputy	27,437
041819817 - Detention Deputy	26,899
041819818 - Detention Deputy	26,899
041819819 - Detention Deputy	27,664
041819820 - Detention Deputy	34,820
041819821 - Detention Deputy	26,840
041819822 - Detention Deputy	29,935
041819823 - Detention Deputy	28,892
041819824 - Detention Deputy	27,437
041819825 - Detention Deputy	27,437
041819826 - Detention Deputy	27,437
041819827 - Detention Deputy	26,899
041819828 - Detention Deputy	26,840
041819829 - Detention Deputy	26,840
041819830 - Detention Deputy	26,899
041819831 - Detention Deputy	28,892
041819832 - Detention Deputy	26,840
041819833 - Detention Deputy	26,840
041819834 - Detention Deputy	35,242
041819835 - Detention Deputy	27,437
041819836 - Detention Deputy	27,437
041819837 - Detention Deputy	26,840
041819838 - Detention Deputy	26,840
041819839 - Detention Deputy	26,899
041819840 - Detention Deputy	26,840
041819841 - Detention Deputy	26,899
041819842 - Detention Deputy	26,840
041819843 - Detention Deputy	29,935

**0418 Adult Detention Center - cont'd**

041819844 - Detention Deputy	27,437
041819845 - Detention Deputy	26,899
041819846 - Detention Deputy	26,840
041819847 - Detention Deputy	26,840
041819848 - Detention Deputy	27,437
041819849 - Detention Deputy	26,840
041819850 - Detention Deputy	28,325
041819851 - Detention Deputy	26,899
041819852 - Detention Deputy	26,840
041819853 - Detention Deputy	26,840
041819854 - Detention Deputy	26,899
041819855 - Detention Deputy	26,899
041819856 - Detention Deputy	26,840
041819857 - Detention Deputy	26,840
041819858 - Detention Deputy	26,899
041819859 - Detention Deputy	26,899
041819860 - Detention Deputy	26,899
041819861 - Detention Deputy	26,899
041819862 - Detention Deputy	26,899
041819863 - Detention Deputy	26,899
041819864 - Detention Deputy	26,840
041806201 - Booking Clerk ADC	34,225
041806202 - Booking Clerk ADC	26,433
041806203 - Booking Clerk ADC	32,892
041806204 - Booking Clerk ADC	32,335
041806205 - Booking Clerk ADC	26,433
041806206 - Booking Clerk ADC	33,007
041844001 - Secretary Fugitive Warrants AD	28,634
041838601 - Receptionist ADC	26,178
041838801 - Records Clerk ADC	26,462

**0419 Coroner**

041913001 - County Coroner	38,443
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**0422 Courthouse Security**

042204201 - Assistant Supervisor	34,412
042213601 - Courts Sec Officer/Bailiff	28,761
042213602 - Courts Sec Officer/Bailiff	32,160

**0424 Sheriff Traffic Division**

042436801 - Patrol Deputy Canine Unit	38,123
042436601 - Patrol Deputy	31,925

**0425 Animal Control**

042502401 - Animal Control Officer	29,876
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<b>0426 Communications</b>	
042612001 - Communications Coordinator	33,984
042612201 - Communications Deputy	26,461
042612202 - Communications Deputy	25,945
042612203 - Communications Deputy	25,434
042612204 - Communications Deputy	27,206
042612205 - Communications Deputy	27,257
042612206 - Communications Deputy	27,801
042612207 - Communications Deputy	26,443
042612208 - Communications Deputy	26,462
042612209 - Communications Deputy	26,462
<b>0430 Drug Court Div VII</b>	
043021401 - Drug Ct/Criminal Justice Coor	42,908
<b>0431 Juvenile Teacher Grant</b>	
043127801 - Juvenile Teacher	69,114
043127802 - Juvenile Teacher	51,134
043128001 - Juvenile Teacher's Aid	30,757
<b>0432 ADC Maintenance</b>	
043231401 - Maintenance Technician ADC	28,219
043231402 - Maintenance Technician ADC	36,794
<b>0433 ADC Medical</b>	
043339401 - Registered Nurse Detention Ctr	59,117
043329601 - Licensed Practical Nurse	32,136
043329602 - Licensed Practical Nurse	32,779
<b>0438 Prosecuting Attorney Fees</b>	
043834601 - Overdraft Assistant Administrato	27,545
<b>0440 Prosecuting Atty Grant</b>	
044050401 - Victim Witness Coor/Dom Violen	29,809
<b>0441 PA Victim Witness Grant</b>	
044150601 - Victim/Witness Assistant	31,689
<b>0443 Drug Enforcement Task Frc</b>	
044321601 - Drug Task Force Coordinator	53,903
044321801 - Drug Task Force Investigator	35,129
<b>0446 Courts Building Operation</b>	
044606001 - Bldg Maintenance Tech	27,910
044628401 - Lead Custodian	25,752
044614201 - Custodian	21,317
044614202 - Custodian	22,169

<b>0452 Juvenile Grant</b>	
045227401 - Juvenile Detention Officer Grt	25,434
045227402 - Juvenile Detention Officer Grt	26,462
<b>0460 Circuit Courtroom Opr</b>	
046013401 - Court Administrator	48,110
046010201 - Circuit Court Admin Assistant	29,338
<b>0505 Dept of Emergency Mgmt</b>	
050503401 - Assistant Admin/Public Safety	24,828
050515201 - Dept Emerg Mgmt Coordinator	21,572
<b>0601 Ben Geren Park-Recreation</b>	
060135001 - Park Administrator	37,536
060131201 - Maintenance Supervisor	40,296
060101801 - Administrative Secretary	30,744
060123801 - Golf Course Mechanic	7,944
060135801 - Park Maintenance Worker	27,569
060135802 - Park Maintenance Worker	23,452
<b>0604 Ben Geren PS &amp; GC</b>	
060424001 - Golf Course Superintendent	51,500
060424201 - Golf Pro Shop Manager	53,748
060403801 - Assistant Golf Course Supt	34,027
060101801 - Administrative Secretary	7,686
060123801 - Golf Course Mechanic	18,532
060437801 - Pro Shop Assistant	25,248
060437802 - Pro Shop Assistant	27,056
060423401 - Golf Course Maintenance	25,166
060423403 - Golf Course Maintenance	25,166
<b>0800 Veterans Service Office</b>	
080050201 - Veterans Service Officer	35,570
080046801 - Sr Deputy Veterans Service	30,368
080019601 - Deputy Veterans Service	28,384
080044401 - Secretary/Receptionist	23,029
<b>1800 Treasurer's Commission Fd</b>	
<b>0103 Treasurer</b>	
010349801 - Treasurer/Collector	44,163
010309401 - Chief Deputy Treasurer	46,835
010345001 - Senior Deputy Treasurer	38,300
010345002 - Senior Deputy Treasurer	39,449

**1801 Collector's Commission Fnd****0104 Tax Collector**

010349801 - Treasurer/Collector	44,163
010408601 - Chief Deputy Collector	52,087
010433401 - Office Manager Collector	37,008
010433402 - Office Manager Collector	36,484
010419401 - Deputy Tax Collector	32,924
010419402 - Deputy Tax Collector	32,924
010419403 - Deputy Tax Collector	31,645
010419404 - Deputy Tax Collector	31,645
010419405 - Deputy Tax Collector	33,912
010419406 - Deputy Tax Collector	32,278

**1802 Assessor's Commission Fnd****0105 Assessor**

010503001 - Assessor	85,149
010511601 - Co-Reappraisal Manager	48,711
010511602 - Co-Reappraisal Manager	50,754
010508201 - Chief Deputy Assessor	50,135
010502801 - Appraiser IV	38,880
010502802 - Appraiser IV	31,667
010533201 - Office Manager Assessor	38,879
010533801 - Office Manager FS	37,057
010516004 - Bus. Commercial Deputy Assessor	34,035
010516007 - Business Commercial Dep Assessor	34,035
010516008 - Business Commercial Dep Assessor	37,428
010516009 - Business Commercial Dep Assessor	42,650
010516011 - Business Commercial Dep Assessor	34,996
010531801 - Mapping Specialist	36,472
010531802 - Mapping Specialist	36,472
010500201 - Abstractor Mapper	34,836
010500202 - Abstractor/Mapper	29,471
010500203 - Abstractor/Mapper	30,519
010500204 - Abstractor/Mapper	32,707
010516001 - Personal Property Dep Assessor	30,519
010516002 - Personal Property Dep Assessor	30,519
010516003 - Personal Property Dep Assessor	35,865
010516005 - Personal Property Dep Assessor	29,922
010516006 - Personal Prop. Deputy Assessor	30,519
010516010 - Personal Property Dep Assessor	33,559
010524801 - Homestead Specialist	39,728

**1804 Greenwood District Court****0409 Seb Co Dist Court-GW Div**

040924401 - GW Municipal Court Clerk	54,642
040946601 - Sr Deputy District Court Clerk	39,405
040916602 - District Deputy Clerk	32,278
040916601 - Deputy Clerk GW	25,653
040918001 - Deputy Clerk/Scanning <sup>-66-</sup> GW	23,961

**1805 Sebastian Co Law Library****0457 Seb Co Law Library-FS**

045728201 - Law Library 14,931

**2000 Road Fund****0200 County Road**

020041001 - Road Superintendent	51,500
020040801 - Assistant Road Superintendent	40,751
020046401 - Shop Foreman	52,750
020040601 - Road Dept Office Manager	47,286
020045201 - Senior HEO/Oil Distributor	32,277
020045401 - Senior HEO/Sign/Database	38,999
020045801 - Senior Motor Patrol Operator	40,060
020045802 - Senior Motor Patrol Operator	37,473
020047001 - Sr Heavy Equipment Operator	37,623
020047002 - Sr Heavy Equipment Operator	32,712
020047201 - Sr HEO Bridge Maintenance	35,970
020047401 - Sr HEO Mowing Crew Supervisor	39,036
020047601 - Sr Heavy Equipment Operator	27,985
020024601 - Assistant Shop Foreman	33,168
020024602 - Heavy Equipment Operator	45,380
020024603 - Heavy Equipment Operator	23,722
020024604 - Heavy Equipment Operator	27,318
020024605 - Heavy Equipment Operator	25,042
020024606 - Heavy Equipment Operator	25,236
020024607 - Heavy Equipment Operator	27,318
020024608 - Heavy Equipment Operator	27,480
020024609 - Heavy Equipment Operator	42,932
020024610 - Heavy Equipment Operator	27,496
020024611 - Heavy Equipment Operator	25,236
020024612 - Heavy Equipment Operator	38,425
020024613 - Heavy Equipment Operator	25,042
020045601 - Senior Mechanic	28,751
020045602 - Senior Mechanic	26,092
020045603 - Heavy Equipment Operator	27,466
020048201 - Parts and Inventory	26,475
020032001 - Mechanic	22,659
020032002 - Mechanic	22,659
020030801 - Light Equipment Operator	22,017

**0200 County Road - Cont'd**

020030802 - Light Equipment Operator	22,017
020030803 - Light Equipment Operator	22,017
020030804 - Light Equipment Operator	22,017
020030805 - Light Equipment Operator	22,771
020030806 - Light Equipment Operator	22,771
020030807 - Light Equipment Operator	21,630
020030808 - Light Equipment Operator	21,630
050503401 - Assistant Admin/Public Safety	24,828
050515201 - Dept Emerg Mgmt Coordinator	21,571

**3001 Collector's Automation Fd****0126 Collector's Automation**

012644801 - Senior Deputy Collector	39,447
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**3006 Recorder's Cost Fund****0122 County Recorder Dept**

010112801 - County Clerk	42,575
010108801 - Chief Deputy County Clerk	23,418
010133601 - Office Manager County Clerk	19,726
012244601 - Senior County Clerk/Recorder	44,107
012218601 - Deputy County Clerk/Recorder	31,038
012218602 - Deputy County Clerk/Recorder	32,706
012218603 - Deputy County Clerk/Recorder	37,833
012218604 - Deputy County Clerk/Recorder	34,590
012218605 - Deputy County Clerk/Recorder	29,469

**3008 County Library Fund****0600 Sebastian County Library**

060029401 - Library Director	64,283
060001401 - Administrative Assistant Lib	22,964
060006601 - Branch Clerk I Library GW	26,428
060006801 - Branch Clerk II Library GW	24,269
060049201 - Technical Support Clerk	22,264

APPROPRIATION ORDINANCE NO. 2016 -

"BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:"

AN APPROPRIATION ORDINANCE AMENDING BUDGET ORDINANCE NO. 2015-22 IN ORDER TO APPROPRIATE ADDITIONAL FUNDS AND APPROVE ADDITIONAL EXPENDITURES FOR COUNTY OFFICES AND DEPARTMENTS IN THE 2016 BUDGET; AND FOR OTHER PURPOSES.

Section 1. The following fund appropriation and line item expenditures are herein approved and adopted as an amendment to the 2016 Budget for Sebastian County, as adopted in Ordinance No. 2015-22. The Budget for Sebastian County for the year 2016, filed with the County Clerk shall be amended to increase the following fund appropriations and shall set forth the following line item appropriation amounts.

Section 2. There is hereby appropriated \$1,298,224 from General Fund 1000; \$1,263,279 from General Reserve Fund 1001; \$10,000 from Hazmat Response Fund 1810; \$1,000 from Treasurer's Commission Fund 1800; \$24,636 from Assessor's Commission Fund 1802; \$1,500 from Collector's Automation Fund 3001; \$1,000 from Circuit Court Automation Fund 3002; \$22,197 from Recorder's Cost. Fund 3006; \$26,958 from County Library Fund 3008; \$24,369 from Communication Facilities & Equipment Fund 3014; \$16,971 from Regional Library Sales Tax Fund 3400; \$14,000 from Emergency 911 Fund 3020.

Increase estimated revenue in Treasurer's Commission Fund 1800 \$1,000; in Assessor's Commission Fund 1802 \$24,636.

Section 3. The budget amendment for the County of Sebastian for the year 2016 filed with the County Clerk contemporaneously with the filing of this Ordinance, and listed as Exhibit "A" to this Ordinance, is approved and adopted. Exhibit "A" to this Ordinance is hereby made a part of this Ordinance by reference, and each item therein is appropriated for expenditure for said County and its officials for the calendar year 2016.

DATED: \_\_\_\_\_ APPROVED: \_\_\_\_\_  
COUNTY JUDGE

ATTEST: \_\_\_\_\_  
COUNTY CLERK

APPROPRIATION ORDINANCE NO. 2016-  
EXHIBIT A

1. Increase the following line item in Appropriation No. 0101, County Clerk, from General Fund 1000.
 

4016	Computer Equipment Purchase Computer Replacement Plan	\$3,250
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2. Increase the following line item in Appropriation No. 0102, Circuit Clerk, from General Fund 1000.
 

4013	Small Machinery & Equipment 3 LT Time/Date Stamps	\$1,830
------	--	---------
  
3. Increase the following line item in Appropriation No. 0108, Courthouse Maintenance, from General Fund 1000.
 

4002	Bldgs (Purchase & Improv) Bathroom Remodel for 4th & Parker	\$50,000
	Exterior Clean and Seal for FSCH	\$160,000
	Integrated Security System for FSCH	<u>\$50,000</u>
	Total	\$260,000
  
4. Increase the following line items in Appropriation No. 0113, Financial Management, from General Fund 1000.
 

4016	Computer Equipment Purchase Computer Replacement Plan	\$4,000
------	--	---------
  
5. Increase the following line items in Appropriation No. 0115, Information Systems, from General Fund 1000.
 

4015	Office Equipment Purchase Copier, Color, Kyocera 30151Ci	\$5,940
4016	Computer Equipment Purchase	
	Capital Replacement (including switches, storage, blades)	\$35,000
	Emergency & Contingency	\$10,000
	Computer Replacement Plan	<u>\$2,000</u>
	Total	\$52,940

6. Increase the following line items in Appropriation No. 0117, Purchasing/HR, from General Fund 1000.
- |      |                             |         |
|------|-----------------------------|---------|
| 4016 | Computer Equipment Purchase |         |
|      | Computer Replacement Plan   | \$1,000 |
7. Increase the following line items in Appropriation No. 0301, Ambulance, from General Fund 1000.
- |      |                                  |              |
|------|----------------------------------|--------------|
| 4005 | Vehicles                         |              |
|      | 2016 Ford F-350 Horton Ambulance | \$250,000    |
| 4016 | Computer Equipment Purchase      |              |
|      | Computer Replacement Plan        | <u>\$650</u> |
|      | Total                            | \$250,650    |
8. Increase the following line items in Appropriation No. 0400, Sheriff, from General Fund 1000.
- |      |   |                 |
|------|---|-----------------|
| 4002 | Bldgs (Purchase & Improvement)  |                 |
|      | Replace carpet in Special Services & Accounting                             | \$1,923         |
| 4005 | Vehicles  |                 |
|      | (6) Replacement Vehicles 2015 Tahoes  | \$199,669       |
|      | Removal of old equipment, purchase and installation of new safety equipment | \$15,536        |
|      | Paint of one (1) unit   | \$1,317         |
| 4013 | Small Machinery & Equipment   |                 |
|      | (2) Raptor series Dual KA mobile radar with wirelss remote                  | \$4,080         |
|      | (3) Tasers #11003 yellow with power magazines/holsters/ cartridges          | \$3,734         |
| 4016 | Computer Equipment Purchase   |                 |
|      | Computer Replacement Plan   | <u>\$18,550</u> |
|      | Total   | \$244,809       |
9. Increase the following line item in Appropriation No. 0401, Circuit Judge Div I, from General Fund 1000.
- |      |                             |       |
|------|-----------------------------|-------|
| 4016 | Computer Equipment Purchase |       |
|      | Computer Replacement Plan   | \$650 |

10. Increase the following line item in Appropriation No. 0402, Circuit Judge Div II, from General Fund 1000.
- |      |  |         |
|------|--|---------|
| 4016 | Computer Equipment Purchase<br>Computer Replacement Plan | \$1,000 |
|------|--|---------|
11. Increase the following line item in Appropriation No. 0403, Circuit Judge Div III, from General Fund 1000.
- |      |  |         |
|------|--|---------|
| 4016 | Computer Equipment Purchase<br>Computer Replacement Plan | \$3,000 |
|------|--|---------|
12. Increase the following line item in Appropriation No. 0404, Circuit Judge Div V, from General Fund 1000.
- |      |  |         |
|------|--|---------|
| 4016 | Computer Equipment Purchase<br>Computer Replacement Plan | \$2,000 |
|------|--|---------|
13. Increase the following line item in Appropriation No. 0407, Circuit Judge Div IV, from General Fund 1000.
- |      |  |         |
|------|--|---------|
| 4016 | Computer Equipment Purchase<br>Computer Replacement Plan | \$2,000 |
|------|--|---------|
14. Increase the following line item in Appropriation No. 0414, Juvenile Probation, from General Fund 1000.
- |      |   |       |
|------|---|-------|
| 4013 | Small Machinery & Equipment<br>Fax/Copier | \$450 |
|------|---|-------|
15. Increase the following line items in Appropriation No. 0415, Juvenile Detention Center, from General Fund 1000.
- |      |   |         |
|------|---|---------|
| 4013 | Small Machinery & Equipment<br>(4) Radios | \$5,500 |
|------|---|---------|
16. Increase the following line item in Appropriation No. 0416, Prosecuting Attorney, from General Fund 1000.
- |      |  |         |
|------|--|---------|
| 4016 | Computer Equipment Purchase<br>Computer Replacement Plan | \$8,000 |
|------|--|---------|
17. Increase the following line item in Appropriation No. 0417, Public Defender, from General Fund 1000.
- |      |  |          |
|------|--|----------|
| 4016 | Computer Equipment Purchase<br>Computer Replacement Plan | \$10,000 |
|------|--|----------|

18. Increase the following line items in Appropriation No. 0418, Adult Detention Center, from General Fund 1000.

4005	Vehicles	
	2016 Ford Police Interceptor	\$24,089
	Cage Install, Wiring, County Decals	\$3,800
4013	Small Machinery & Equipment	
	Cisco 24Port POE Smart Plus Switch	\$361
	Cisco Aironet 2602I/Wireless Unit for Each POD	\$5,856
	Lock Box for Wireless AP's from Accu-Tech	\$704
	Radio - APX 4000 Portable Battery, Charger, Program	\$17,536
4016	Computer Equipment Purchase	
	CPU and Monitor for ACIC	\$787
	CPU and Monitor for Jail Intake	\$787
	Laptop Computer for Each POD Deputy	\$2,778
	Lexmark MX310DN Printer for Visitation	\$428
	Computer Replacement Plan	<u>\$2,000</u>
	Total	\$59,126

19. Increase the following line itmes in Appropriation No. 0422, Courthouse Security, from General Fund 1000.

4013	Small Machinery & Equipment	
	(2) Fully equiped Taser X26C	\$2,195
4016	Computer Equipment Purchase	
	Lexmark CS410DN color copier/printer	<u>\$474</u>
	Total	\$2,669

20. Increase the following line item in Appropriation No. 0432, ADC Maintenance, from General Fund 1000.

4002	Bldgs (Purchase & Improv)	
	Control Panels/Doors MTI	\$193,800
	POD Shower Valves	\$47,000
	TB Lighting Units & Replacement Lamps AFSI	\$9,822
	HVAC Replacement for Adult Detention Center	<u>\$35,000</u>
	Total	\$285,622

21. Increase the following line item in Appropriation No. 0433, ADC Medical, from General Fund 1000.

4013	Small Machinery & Equipment	
	(2) Automated External Defibrillators	\$4,911
	I-Stat Chemistry Analyzer	\$10,805
4016	Computer Equipment Purchase	
	(1) Lexmark Printer CX310DN	\$622
	(2) LVO Laptops	\$1,112
	Computer Replacement Plan	<u>\$2,650</u>
	Total	\$20,100

22. Increase the following line item in Appropriation No. 0505, Emergency Management, from General Fund 1000.

4016	Computer Equipment Purchase	
	Computer Replacement Plan	\$650

23. Increase the following line item in Appropriation No. 0601, Ben Geren Park, from General Fund 1000.

4002	Bldgs (Purchase & Improv)	
	New Greens for Gator Golf	\$14,500
4013	Small Machinery & Equipment	
	Zero Turn Mower	\$29,200
4016	Computer Equipment Purchase	
	Laptop for Park Maintenance Supervisor	\$1,500
	Computer Replacement Plan	<u>\$650</u>
	Total	\$45,850

24. Increase the following line items in Appropriation No. 0604, Ben Geren Pro Shop, from General Fund 1000.

4016	Computer Equipment Purchase	
	Computer Replacement Plan	\$650
5005	Lease Purchase Principal	
	Golf Cart Purchase	\$32,074
5006	Lease Purchase Interest	
	Interest for Golf Cart Purchase	<u>\$404</u>
	Total	\$33,128

**TOTAL GENERAL FUND**

**\$1,298,224**

25.	Increase the following line items in Appropriation No. 0131, County Facilities Improvement, from General Reserve Fund 1001.	
	4002 Buildings (Purchase & Improv) Completion of Ben Geren Soccer Complex	\$16,763
26.	Increase the following line items in Appropriation No. 0311, EMS Facility, from General Reserve Fund 1001.	
	4012 Building Construction Construction of Ambulance Facility	\$1,246,516
	<b>TOTAL GENERAL RESERVE FUND</b>	<b>\$1,263,279</b>
27.	Increase the following line items in Appropriation No. 0506, HazMat Response, from HazMat Response Fund 1810.	
	4013 Small Machinery & Equipment Emergency & Contingency	\$10,000
	<b>TOTAL HAZMAT RESPONSE FUND</b>	<b>\$10,000</b>
28.	Increase the following line items in Appropriation No. 0103, Treasurer, from Treasurer's Commission Fund 1800.	
	4016 Computer Equipment Purchase Computer Replacement Fund	\$1,000
	Increase estimated revenue 1800.8401 Treasurer's Commission, \$1,000.	
29.	Increase the following line items in Appropriation No. 0105, Assessor, from Assessor's Commission Fund 1802.	
	4005 Vehicles 2016 Truck	\$21,386
	4016 Computer Equipment Purchase Computer Replacement Fund	\$3,250
	Increase estimated revenue 1802.8601 Assessor's Commission, \$24,636.	

30. Increase the following line items in Appropriation No. 0126,  
Collector's Automation, from Collector's Automation Fund 3001.

4016	Computer Equipment Purchase	
	Computer for Greenwood Office	\$1,500

**TOTAL COMMISSION FUNDS** **\$27,136**

31. Increase the following line items in Appropriation No. 0124,  
Court Automation-Circuit, from Circuit Court Automation Fund 3002.

4016	Computer Equipment Purchase	
	Computer Replacement Plan	\$1,000

**TOTAL CIRCUIT COURT AUTOMATION FUND** **\$1,000**

32. Increase the following line items in Appropriation No. 0122,  
County Recorder, from Recorder's Cost Fund 3006.

4015	Office Equipment Purchase	
	Kyocera Task Alfa 3551ci Copier	\$8,226

4016	Computer Equipment Purchase	
	Colortrac SmarLF SC 36m Xpress Scanner	\$4,270
	HP Designjet T2500 PS 36IN Scanner	\$9,051
	Computer Replacement Plan	\$650

**TOTAL RECORDER'S COST FUND** **\$22,197.00**

33. Increase the following line items in Appropriation No. 0600, Sebastian County Library, from County Library Fund 3008.

4005	Vehicles	
	Annual Contribution matched by Scott Co Library	\$500
4015	Office Equipment-Purchase	
	Book truck for each building	\$1,105
	Metal storage cabinets at Greenwood	\$1,191
	Replace wall book return system at Greenwood	\$1,260
	Install new outdoor book return at Greenwood	\$2,069
	Single faced shelving for Lavaca Branch	\$670
4016	Computer Equipment Purchase	
	Replace Library computers as needed	\$5,163
4018	Reserve	
	Emergencies, unanticipated needs	\$10,000
4019	Equipment Replacement	
	AC Units are 20 yrs old and could need to be replaced	\$5,000
<b>TOTAL COUNTY LIBRARY FUND</b>		<b>\$26,958.00</b>

34. Increase the following line items in Appropriation No. 0427, Sheriff's Radio Equipment, from Communications Facilities and Equipment Fund 3014.

4013	Small Machinery & Equipment	
	(1) Bosch 16Ch DVR 960 H	\$2,364
	(3) Surface 3-10" .8 Intel	\$1,646
	(3) Tablet and clamping cradle and keyboards	\$916
4016	Computer Equipment Purchase	
	(3) Acers Touch Screen Monitors 23in with mount arms	\$4,105
	(3) Dell Touch Monitors for 911 System	\$1,216
4025	A Win Radio System/Radios	
	(14) XTI Portable batteries, 2700 Mah	\$2,443
	(3) APX4000 Portable AWIN Radios	\$10,632
	(6) APX 4000 Portable batteries, 2300 Mah	\$1,047
<b>TOTAL COMMUNICATION FACILITES &amp; EQUIPMENT FUND</b>		<b>\$24,369.00</b>

35. Increase the following line items in Appropriation No. 0603, County Library Sales Tax, from Regional Library Sales Tax Fund 3400.

4015	Office Equipment-Purchase	
	Add end panels to new shelving at Greenwood	\$419
	New steel shelving at Greenwood, double faced 84"	\$4,278
4016	Computer Equipment Purchase	
	Replace public access computer workstations	\$3,442
	Replace staff workstations with compatible units	\$2,325
4019	Equipment Replacement	
	Add canopy tops to shelving - Lavaca	\$140
	Replace children's shelving - Lavaca	\$502
	Replace wall shelving - Lavaca	\$865
	Reserve funds for replacement of 20 yr old AC Units	\$5,000
<b>TOTAL REGIONAL LIBRARY SALES TAX</b>		<b>\$16,971.00</b>

35. Increase the following line items in Appropriation No. 0501, 911 Telephone System, from Emergency 911 Fund 3020

4013	Small Machinery & Equipment	
	Emergency replacement of equipment to support	\$10,000
4016	Computer Equipment Purchase	
	Emergency replacement of computer equipment	\$4,000
<b>TOTAL EMERGENCY 911 FUND</b>		<b>\$14,000.00</b>
<b>GRAND TOTAL</b>		<b>\$2,704,134.00</b>

**ORDINANCE NO. 2016 -**

“BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED:”

AN ORDINANCE ESTABLISHING THE APPROVAL PROCESS FOR CELLPHONES AND OTHER MOBILE DEVICES.

- Section 1. This Ordinance is drafted in accordance with the motion passed by the Quorum Court at the December 15, 2015 Quorum Court meeting in Greenwood, AR. The purpose of the ordinance is to monitor costs and to ensure only key personnel are provided cellphones and other mobile devices.
- Section 2. A Mobile Device Justification/Request Form shall be completed for such devices for review and approval by the County Administrator prior to implementation.
- Section 3. All requests for a cellphone or other mobile device shall be based upon completion of the form and approval before the ordering/procurement of a new cellphone or mobile device. This includes new hires, promotions, assuming new duties or transfers into another job that might require such devices, etc. The form will be placed on the County website in the “Downloads & Documentation” area.
- Section 4. The County Administrator is designated as the County employee who shall be responsible for the approval of cell phones and all other mobile devices. The County Administrator will confer with the employee and Elected Official as needed to document the justification.
- Section 5. The approval process for new devices will involve two steps. 1) Review and approval of the Justification form by the County Administrator 2) A review of the financial impact of adding a device with the Elected Official utilizing our current device contracts and the County budget.

DATED: \_\_\_\_\_ APPROVED: \_\_\_\_\_  
County Judge

ATTEST \_\_\_\_\_  
County Clerk

Enclosures  
JSS

## Sebastian County, AR Mobile Device Justification and Request Form

Sebastian County, AR has established a Mobile Device policy for employees who require a cell phone or other device to fulfill the requirements of their position at the County. Please complete this for the County employees that currently possess mobile devices and for all future requests. Please return the approved request form to the County Judge's Office.

Name: \_\_\_\_\_ Email: \_\_\_\_\_  
Department: \_\_\_\_\_ Mobile Number : (\_\_\_\_\_) \_\_\_\_\_

### **Request and Justification for Mobile Device**

The above employee meets the following legitimate business needs for a wireless communication device:

- Responsibilities include making critical day-to-day business decisions requiring immediate attention.
- Frequently out of the office, in remote locations, or off site and communication is essential.
- Responsibilities involve significant time away from the desk or workplace.
- Frequently engages in work-related travel.
- Position is expected to receive and return critical calls outside non-working hours.
- Designated as key personnel needed in the event of an emergency.
- Other – Describe: \_\_\_\_\_

### **Type of Device**

- Smart Phone
- Basic Cell Phone
- iPad w/cellular
- iPad Wi-Fi
- mifi or similar
- Other – Describe: \_\_\_\_\_

If, at any point, the employee is no longer justified for a mobile device, it is the responsibility of the department head to notify the County Judge's Office so the employee may be removed from the approved list.

**Employee Signature:** \_\_\_\_\_  
**Department Head Signature:** \_\_\_\_\_  
**Elected Official Signature:** \_\_\_\_\_



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1000 - General Fund	REVENUE								
7001	General Revenue Turnback	175,000.00	.00	175,000.00	5,524.91	.00	248,509.61	(73,509.61)	142
7004	Property Relief Trust Fund	915,455.00	.00	915,455.00	50,175.02	.00	907,305.78	8,149.22	99
7009	AR Game/Fish Act799 of 03	.00	9,183.00	9,183.00	.00	.00	.00	9,183.00	0
7088	JABG Grant Pass Thru	.00	30,000.00	30,000.00	5,242.50	.00	5,242.50	24,757.50	17
7089	JABG Grant	.00	14,181.00	14,181.00	.00	.00	14,181.00	.00	100
7091	Juvenile Detention Grant	31,167.00	.00	31,167.00	.00	.00	31,167.00	.00	100
7092	Juvenile Food Grant	30,000.00	.00	30,000.00	3,211.93	.00	40,185.85	(10,185.85)	134
7105	Homeland Security Grant	.00	.00	.00	.00	.00	133,703.99	(133,703.99)	+++
7107	Nonmilitary Land Min Lse	.00	.00	.00	.00	.00	17,488.37	(17,488.37)	+++
7110	Bureau of Land Mgmt PILT	113,039.00	.00	113,039.00	.00	.00	98,087.00	14,952.00	87
7196	Jail - SCAAP Grant	10,000.00	.00	10,000.00	.00	.00	6,619.00	3,381.00	66
7201	Property Taxes-Current	7,586,500.00	.00	7,586,500.00	808,405.71	.00	7,980,343.10	(393,843.10)	105
7202	Proprty Tax-Delq Real Est	150,000.00	.00	150,000.00	26,477.85	.00	164,070.98	(14,070.98)	109
7203	Property Tax-Delinqnt Per	200,000.00	.00	200,000.00	27,463.59	.00	194,641.72	5,358.28	97
7204	Local Property Tax-Penalty Delinquent Real	50,000.00	25,000.00	75,000.00	23,969.25	.00	154,636.12	(79,636.12)	206
7205	Local Property Taxes - Penalty	100,000.00	.00	100,000.00	29,639.36	.00	209,231.48	(109,231.48)	209
7206	State Land Sales/Redempt	40,000.00	.00	40,000.00	3,053.54	.00	81,442.93	(41,442.93)	204
7211	In Lieu of Property Tax	.00	.00	.00	25,957.58	.00	123,251.63	(123,251.63)	+++
7213	Local Property Tax Collector/Penalty	.00	.00	.00	7,934.43	.00	30,522.40	(30,522.40)	+++
7214	Local Property Tax/Late Assessment Penalty	.00	.00	.00	8,119.85	.00	161,107.21	(161,107.21)	+++
7215	Insufficient Check Fee - Current	.00	.00	.00	450.00	.00	1,000.00	(1,000.00)	+++
7216	Redemption Certificate	.00	.00	.00	872.50	.00	6,122.74	(6,122.74)	+++
7301	Local Taxes - Sales Tax	3,024,679.00	1,129.00	3,025,808.00	268,365.66	.00	3,218,582.09	(192,774.09)	106
7302	Sales Tax Rebate	.00	.00	.00	.00	.00	32,783.42	(32,783.42)	+++
7401	Cir Crt Fines/Forfeitures	225,000.00	.00	225,000.00	21,936.21	.00	285,579.35	(60,579.35)	127
7402	Dis Crt Fines/Forfeitures	365,000.00	.00	365,000.00	44,232.54	.00	549,665.86	(184,665.86)	151
7404	Co Admin of Justice	.00	.00	.00	3,175.05	.00	34,534.48	(34,534.48)	+++
7405	Public Defender	.00	.00	.00	.00	.00	8.00	(8.00)	+++
7406	Prosecuting Attorney Court Cost	.00	.00	.00	.00	.00	60.00	(60.00)	+++
7501	Interest Income	3,000.00	.00	3,000.00	177.95	.00	1,773.13	1,226.87	59
7601	County Clerk Fees	70,000.00	.00	70,000.00	4,530.00	.00	63,900.00	6,100.00	91
7602	Circuit Clerks Fees	85,000.00	.00	85,000.00	23,480.28	.00	253,179.74	(168,179.74)	298
7603	Sheriff's Fees	105,000.00	.00	105,000.00	12,694.74	.00	137,389.38	(32,389.38)	131
7607	GW Dist Crt Oper Fees	.00	.00	.00	2.50	.00	40.00	(40.00)	+++
7608	Fort Smith District Court Fees	5,000.00	.00	5,000.00	409.50	.00	6,005.58	(1,005.58)	120
7611	Drug Court Fee	20,000.00	.00	20,000.00	1,770.00	.00	30,426.00	(10,426.00)	152
7612	Act 1256 Fees	420,000.00	.00	420,000.00	37,856.48	.00	453,608.42	(33,608.42)	108
7801	Jail Fees	52,000.00	.00	52,000.00	4,569.00	.00	48,009.98	3,990.02	92
7802	Housing State Prisoners	800,000.00	162,500.00	962,500.00	158,116.00	.00	1,490,132.00	(527,632.00)	155



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1000 - General Fund	REVENUE								
7803	Housing City Prisoners	680,000.00	.00	680,000.00	66,105.70	.00	415,609.07	264,390.93	61
7804	Housing US Marshall	712,000.00	.00	712,000.00	67,787.00	.00	618,086.00	93,914.00	87
7805	Prisoner Housing INS	45,000.00	.00	45,000.00	1,908.00	.00	25,676.39	19,323.61	57
7806	Booking Fees	75,000.00	.00	75,000.00	11,365.18	.00	92,040.08	(17,040.08)	123
7807	Juvenile Housing	10,000.00	.00	10,000.00	1,190.00	.00	9,561.00	439.00	96
8002	Ambulance User Fees	500,000.00	23,436.00	523,436.00	113,209.67	.00	645,300.04	(121,864.04)	123
8101	Franchise Fees	80,000.00	.00	80,000.00	.00	.00	115,086.96	(35,086.96)	144
8602	Excess Commission-Assessor	.00	.00	.00	.00	.00	10,157.70	(10,157.70)	+++
8701	Donations/Grants	.00	14,778.00	14,778.00	.00	.00	14,777.63	.37	100
8702	Excess Comm - Collector	150,000.00	.00	150,000.00	.00	.00	142,637.24	7,362.76	95
8703	Excess Comm - Treasurer	185,000.00	.00	185,000.00	2,463.19	.00	199,535.41	(14,535.41)	108
8704	Exc Proceed-Delq Land Tax	.00	.00	.00	.00	.00	45,949.04	(45,949.04)	+++
8706	Miscellaneous	.00	99.00	99.00	.00	.00	1,209.92	(1,110.92)	1222
8709	Reimb - Vets Srvc Office	4,800.00	.00	4,800.00	.00	.00	3,600.00	1,200.00	75
8709	Rent/Lease	20,000.00	.00	20,000.00	15,258.48	.00	28,954.48	(8,954.48)	145
8709	Auction	.00	.00	.00	1,850.00	.00	7,886.58	(7,886.58)	+++
8709	SocSec Admin-Prisoner Fee	25,000.00	.00	25,000.00	3,000.00	.00	40,200.00	(15,200.00)	161
8715	WorkersComp Trust Dividnd	.00	.00	.00	.00	.00	12,055.00	(12,055.00)	+++
8718	Ins Proceeds (Casualty Cl	.00	.00	.00	.00	.00	10,843.01	(10,843.01)	+++
8719	Reimbursement - Elections	10,000.00	.00	10,000.00	.00	.00	72,297.22	(62,297.22)	723
8720	Reimb Jury Expense	30,000.00	.00	30,000.00	.00	.00	22,650.00	7,350.00	76
8721	Unclaimed Proprt -St Rtrn	.00	.00	.00	.00	.00	2,559.38	(2,559.38)	+++
8722	Reimbursement Sheriff	.00	15,169.00	15,169.00	3,919.64	.00	15,614.11	(445.11)	103
8723	Reimb Public Defender	91,500.00	.00	91,500.00	22,875.00	.00	91,500.00	.00	100
8725	Reimbursement - Credit Card	.00	.00	.00	226.41	.00	2,263.97	(2,263.97)	+++
8726	PA Grant Drug Task Force	112,835.00	8,240.00	121,075.00	10,609.84	.00	131,685.81	(10,610.81)	109
8728	Reimb PA Victim Witns Grt	59,207.00	.00	59,207.00	9,441.45	.00	72,448.53	(13,241.53)	122
8729	Reimbursement-Misc	.00	2,892.00	2,892.00	361.52	.00	9,407.06	(6,515.06)	325
8730	Commissary - Purchases	275,000.00	135,000.00	410,000.00	22,752.79	.00	337,253.50	72,746.50	82
8731	Commissary - Profit	75,000.00	.00	75,000.00	4,568.69	.00	117,799.66	(42,799.66)	157
8732	Jail - Medical Co - Pay	12,000.00	.00	12,000.00	2,014.37	.00	24,934.72	(12,934.72)	208
8733	Jail - Outstanding Checks	1,000.00	.00	1,000.00	3,154.89	.00	3,154.89	(2,154.89)	315
8734	Comm - Phone Cards	60,000.00	.00	60,000.00	5,000.00	.00	75,813.33	(15,813.33)	126
8735	B G Park Golf Course	700,000.00	.00	700,000.00	18,716.38	.00	476,929.04	223,070.96	68
8736	Ben Geren Park Pro Shop	35,000.00	.00	35,000.00	196.97	.00	5,205.08	29,794.92	15
8737	Ben Geren Park Frontside	40,000.00	.00	40,000.00	6,379.09	.00	43,325.74	(3,325.74)	108
8738	Ben Geren Park Mini Golf	30,000.00	.00	30,000.00	.00	.00	18,251.69	11,748.31	61
8739	Reimb - Unemployment	.00	.00	.00	.00	.00	2,357.32	(2,357.32)	+++
8740	Reimb ADC Transport (USM)	2,000.00	.00	2,000.00	81.08	.00	219.11	1,780.89	11



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1000 - General Fund	REVENUE								
8741	Reimb Juvenile Prob Sal	75,000.00	.00	75,000.00	89,151.51	.00	89,151.51	(14,151.51)	119
8742	Misc Oil & Gas Royalties	.00	.00	.00	142.89	.00	2,563.06	(2,563.06)	+++
8743	Stephens Prod Oil/Gas Roy	15,000.00	.00	15,000.00	281.45	.00	10,944.57	4,055.43	73
8747	Reimb Juvenile Teacher	192,000.00	.00	192,000.00	.00	.00	208,315.89	(16,315.89)	108
8748	Reimb EMPG Emergency Serv	40,000.00	.00	40,000.00	2,508.27	.00	51,457.24	(11,457.24)	129
8749	Restitution	.00	266.00	266.00	.00	.00	892.77	(626.77)	336
8751	Reimb FS Courthouse	100,000.00	.00	100,000.00	.00	.00	134,738.96	(34,738.96)	135
8752	Reim Dis Crt/FSPD DataStg	20,000.00	.00	20,000.00	.00	.00	20,000.00	.00	100
8753	Reimb Flex Spending	.00	.00	.00	.00	.00	3,434.63	(3,434.63)	+++
8754	Reimbursement ADC	.00	.00	.00	29.90	.00	14,791.57	(14,791.57)	+++
8755	Sheriff Misc	.00	155.00	155.00	.00	.00	420.00	(265.00)	271
8756	Reimbursement-EOC	26,000.00	.00	26,000.00	.00	.00	25,473.98	526.02	98
8757	DTF/DEA Sheriff OT	.00	1,663.00	1,663.00	.00	.00	1,663.48	(.48)	100
8802	Transfer from County Road	458,258.00	.00	458,258.00	445,817.00	.00	445,817.00	12,441.00	97
-	Trans from Circ Clrk-AOJ	90,000.00	.00	90,000.00	.00	.00	.00	90,000.00	0
CO	Trans from Dist Crt-AOJ	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0
-	Trans from PA-AOJ	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0
8806	Transfer from Act 1256	138,962.00	.00	138,962.00	975.86	.00	975.86	137,986.14	1
8811	Transfer from 911 Fund	140,516.00	.00	140,516.00	136,727.35	.00	136,727.35	3,788.65	97
8812	Transfer from Co Recorder	486,158.00	.00	486,158.00	456,793.56	.00	456,793.56	29,364.44	94
8813	Trans frm Jail Oper/Maint	390,000.00	.00	390,000.00	362,998.84	.00	362,998.84	27,001.16	93
8814	Trans from GW Dist Court	125,629.00	.00	125,629.00	121,428.00	.00	121,428.00	4,201.00	97
8816	Trsf frm Comm Facilty/Equi	55,000.00	.00	55,000.00	43,399.48	.00	43,399.48	11,600.52	79
8817	Trans from Collector Fund	99,005.00	.00	99,005.00	97,827.00	.00	97,827.00	1,178.00	99
8818	Trans from Assessor Fund	298,155.00	.00	298,155.00	290,322.00	.00	290,322.00	7,833.00	97
8819	Trans from Treasurer Fund	189,298.00	.00	189,298.00	182,039.00	.00	182,039.00	7,259.00	96
8820	From Circuit Court Automation Fund	6,000.00	.00	6,000.00	6,000.00	.00	6,000.00	.00	100
8822	Transfer from Emergency Medical Service Fund	.00	.00	.00	248,895.16	.00	248,895.16	(248,895.16)	+++
8823	Transfer from Public Defender Fund	.00	.00	.00	3,474.90	.00	3,474.90	(3,474.90)	+++
8826	Transfer from Child Support Fund	.00	.00	.00	2,105.87	.00	2,105.87	(2,105.87)	+++
8827	Transfer from Insurance Fund	.00	.00	.00	.00	.00	343,689.55	(343,689.55)	+++
8902	Transfer to County Road	.00	.00	.00	.00	.00	(61,900.11)	61,900.11	+++
8916	Transfer to Miscellaneous Grants	.00	.00	.00	.00	.00	(7,864.00)	7,864.00	+++
8919	Transfer to Haz-Mat	.00	.00	.00	(7,769.00)	.00	(7,769.00)	7,769.00	+++
8921	Transfer to General Reserve Fund	.00	.00	.00	.00	.00	(260,213.00)	260,213.00	+++
8922	Transfer to General Fund Sales Tax	.00	.00	.00	.00	.00	(149,062.00)	149,062.00	+++
9904	Treasurer's Comm Charged	(350,000.00)	.00	(350,000.00)	(38,357.81)	.00	(391,544.81)	41,544.81	112
	REVENUE TOTALS	\$21,286,163.00	\$443,691.00	\$21,729,854.00	\$4,447,040.50	\$0.00	\$23,607,361.86	(\$1,877,507.86)	109%



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1000	General Fund Totals	\$21,286,163.00	\$443,691.00	\$21,729,854.00	\$4,447,040.50	\$0.00	\$23,607,361.86	(\$1,877,507.86)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1001	General Reserve Fund								
	REVENUE								
7501	Interest Income	.00	.00	.00	50.88	.00	421.33	(421.33)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	50.18	(50.18)	+++
8801	Transfer from County Gen	.00	.00	.00	.00	.00	260,213.00	(260,213.00)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	(1.02)	.00	(8.42)	8.42	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$49.86	\$0.00	\$260,676.09	(\$260,676.09)	+++
	Fund 1001 - General Reserve Fund Totals	\$0.00	\$0.00	\$0.00	\$49.86	\$0.00	\$260,676.09	(\$260,676.09)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1002	Seb Co Health Insurance								
	REVENUE								
7501	Interest Income	.00	.00	.00	12.72	.00	92.83	(92.83)	+++
8301	Ins Premiums County Share	.00	.00	.00	31,479.00	.00	2,555,424.00	(2,555,424.00)	+++
8302	Ins Premiums Retired	.00	.00	.00	4,680.00	.00	52,570.00	(52,570.00)	+++
8303	Insurance Premium Employee	.00	.00	.00	39,864.08	.00	499,686.22	(499,686.22)	+++
8304	Insurance Cobra	.00	.00	.00	816.00	.00	7,572.51	(7,572.51)	+++
8750	Reimbursement Insurance	.00	.00	.00	5,835.50	.00	854,637.93	(854,637.93)	+++
8901	Trans to County General	.00	.00	.00	.00	.00	(343,689.55)	343,689.55	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$82,687.30	\$0.00	\$3,626,293.94	(\$3,626,293.94)	+++
	Fund 1002 - Seb Co Health Insurance Totals	\$0.00	\$0.00	\$0.00	\$82,687.30	\$0.00	\$3,626,293.94	(\$3,626,293.94)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1800	Treasurer's Commission Fd								
	REVENUE								
7501	Interest Income	.00	.00	.00	18.71	.00	85.32	(85.32)	+++
8401	Treasurer's Commission	483,076.00	19,925.00	503,001.00	105,418.34	.00	1,076,719.85	(573,718.85)	214
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	(526,238.98)	526,238.98	+++
8913	Trans to Treasurer's Auto	.00	.00	.00	(107,671.99)	.00	(107,671.99)	107,671.99	+++
	REVENUE TOTALS	\$483,076.00	\$19,925.00	\$503,001.00	(\$2,234.94)	\$0.00	\$442,894.20	\$60,106.80	88%
Fund 1800	Treasurer's Commission Fd Totals	\$483,076.00	\$19,925.00	\$503,001.00	(\$2,234.94)	\$0.00	\$442,894.20	\$60,106.80	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1801 - Collector's Commission Fd									
	REVENUE								
7207	Proprty Tax-Delq Real/Per	.00	.00	.00	521.47	.00	3,680.45	(3,680.45)	+++
7208	Local Property Tax - Cost on	.00	.00	.00	2,403.19	.00	24,351.90	(24,351.90)	+++
7219	City Lien - Commission	.00	.00	.00	119.75	.00	2,609.11	(2,609.11)	+++
8501	Collector's Commission	792,942.00	22,308.00	815,250.00	3,162.07	.00	2,213,386.76	(1,398,136.76)	271
8702	Excess Comm - Collector	.00	.00	.00	.00	.00	(1,472,064.77)	1,472,064.77	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	264.40	(264.40)	+++
8824	Transfer from Property Tax Relief fund	.00	.00	.00	391,982.03	.00	391,982.03	(391,982.03)	+++
8903	Trans to Collector's Auto	.00	.00	.00	(234,483.18)	.00	(234,483.18)	234,483.18	+++
9904	Treasurer's Comm Charged	.00	.00	.00	(58.49)	.00	(560.65)	560.65	+++
	REVENUE TOTALS	\$792,942.00	\$22,308.00	\$815,250.00	\$163,646.84	\$0.00	\$929,166.05	(\$113,916.05)	114%
Fund 1801 - Collector's Commission Fd Totals		\$792,942.00	\$22,308.00	\$815,250.00	\$163,646.84	\$0.00	\$929,166.05	(\$113,916.05)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1802	Assessor's Commission Fnd								
	REVENUE								
7217	Propt Tax-Late Assess Fee	.00	.00	.00	299.00	.00	4,579.24	(4,579.24)	+++
8601	Assessor's Salary & Exp	2,123,209.00	64,259.00	2,187,468.00	3,162.07	.00	2,213,386.76	(25,918.76)	101
8602	Excess Commission-Assessor	.00	.00	.00	.00	.00	(104,875.76)	104,875.76	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	70.13	(70.13)	+++
8706	Miscellaneous	.00	.00	.00	.00	.00	1,163.00	(1,163.00)	+++
8815	Trans to Assessor's Fund	.00	.00	.00	19,285.24	.00	19,285.24	(19,285.24)	+++
8825	Transfer from Reappraisal Cost Fund	.00	.00	.00	354,161.50	.00	354,161.50	(354,161.50)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	(5.98)	.00	(109.87)	109.87	+++
	REVENUE TOTALS	\$2,123,209.00	\$64,259.00	\$2,187,468.00	\$376,901.83	\$0.00	\$2,487,660.24	(\$300,192.24)	114%
Fund 1802	Assessor's Commission Fnd Totals	\$2,123,209.00	\$64,259.00	\$2,187,468.00	\$376,901.83	\$0.00	\$2,487,660.24	(\$300,192.24)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1803 - General Fund Sales Tx Rev									
	REVENUE								
7301	Local Taxes - Sales Tax	373,836.00	.00	373,836.00	33,168.79	.00	397,802.29	(23,966.29)	106
7501	Interest Income	1,000.00	.00	1,000.00	1.34	.00	158.77	841.23	16
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	6,233.36	(6,233.36)	+++
8801	Transfer from County Gen	.00	.00	.00	.00	.00	149,062.00	(149,062.00)	+++
9904	Treasurer's Comm Charged	(7,496.00)	.00	(7,496.00)	(663.41)	.00	(7,959.22)	463.22	106
	REVENUE TOTALS	\$367,340.00	\$0.00	\$367,340.00	\$32,506.72	\$0.00	\$545,297.20	(\$177,957.20)	148%
Fund 1803 - General Fund Sales Tx Rev Totals		\$367,340.00	\$0.00	\$367,340.00	\$32,506.72	\$0.00	\$545,297.20	(\$177,957.20)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1804	Greenwood District Court								
	REVENUE								
7501	Interest Income	.00	.00	.00	17.88	.00	143.61	(143.61)	+++
7607	GW Dist Crt Oper Fees	400,000.00	.00	400,000.00	30,197.20	.00	404,845.98	(4,845.98)	101
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	3,740.37	(3,740.37)	+++
9904	Treasurer's Comm Charged	(8,000.00)	.00	(8,000.00)	(604.30)	.00	(8,099.79)	99.79	101
	REVENUE TOTALS	\$392,000.00	\$0.00	\$392,000.00	\$29,610.78	\$0.00	\$400,630.17	(\$8,630.17)	102%
Fund 1804	Greenwood District Court Totals	\$392,000.00	\$0.00	\$392,000.00	\$29,610.78	\$0.00	\$400,630.17	(\$8,630.17)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1805	Sebastian Co Law Library								
	REVENUE								
7602	Circuit Clerks Fees	.00	.00	.00	3,034.75	.00	23,470.18	(23,470.18)	+++
8806	Transfer from Act 1256	23,845.00	4.00	23,849.00	.00	.00	.00	23,849.00	0
8901	Trans to County General	.00	.00	.00	(975.86)	.00	(975.86)	975.86	+++
	REVENUE TOTALS	\$23,845.00	\$4.00	\$23,849.00	\$2,058.89	\$0.00	\$22,494.32	\$1,354.68	94%
	Fund 1805 - Sebastian Co Law Library Totals	\$23,845.00	\$4.00	\$23,849.00	\$2,058.89	\$0.00	\$22,494.32	\$1,354.68	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1810	HazMat Response								
	REVENUE								
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	418.32	(418.32)	+++
8727	Reimb Haz Mat Response	50,297.00	.00	50,297.00	.00	.00	42,528.00	7,769.00	85
8729	Reimbursement-Misc	.00	.00	.00	.00	.00	115.24	(115.24)	+++
8801	Transfer from County Gen	.00	.00	.00	7,769.00	.00	7,769.00	(7,769.00)	+++
9904	Treasurer's Comm Charged	(1,006.00)	.00	(1,006.00)	.00	.00	(850.55)	(155.45)	85
	REVENUE TOTALS	\$49,291.00	\$0.00	\$49,291.00	\$7,769.00	\$0.00	\$49,980.01	(\$689.01)	101%
	Fund 1810 - HazMat Response Totals	\$49,291.00	\$0.00	\$49,291.00	\$7,769.00	\$0.00	\$49,980.01	(\$689.01)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1901 - Miscellaneous Grants Fund									
REVENUE									
7098	Wildlife Observ Trail Grt	48,133.00	(28,879.00)	19,254.00	.00	.00	.00	19,254.00	0
7194	2012 AR Rec Trails Grt II	48,000.00	.00	48,000.00	.00	.00	.00	48,000.00	0
7199	Misc	.00	10,000.00	10,000.00	.00	.00	10,000.00	.00	100
8701	Donations/Grants	.00	37,200.00	37,200.00	1,000.00	.00	155,251.59	(118,051.59)	417
8801	Transfer from County Gen	.00	.00	.00	.00	.00	7,864.00	(7,864.00)	+++
REVENUE TOTALS		\$96,133.00	\$18,321.00	\$114,454.00	\$1,000.00	\$0.00	\$173,115.59	(\$58,661.59)	151%
Fund 1901 - Miscellaneous Grants Fund Totals		\$96,133.00	\$18,321.00	\$114,454.00	\$1,000.00	\$0.00	\$173,115.59	(\$58,661.59)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1902 - Homeland Security Grant	REVENUE								
7105	Homeland Security Grant	314,590.00	98,980.00	413,570.00	286.57	.00	235,595.33	177,974.67	57
	REVENUE TOTALS	\$314,590.00	\$98,980.00	\$413,570.00	\$286.57	\$0.00	\$235,595.33	\$177,974.67	57%
	Fund 1902 - Homeland Security Grant Totals	\$314,590.00	\$98,980.00	\$413,570.00	\$286.57	\$0.00	\$235,595.33	\$177,974.67	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 1903 - Emergency Management Grts									
REVENUE									
7095	ADH Trauma Grant	.00	14,701.00	14,701.00	.00	.00	14,701.00	.00	100
7199	Misc	.00	11,735.00	11,735.00	.00	.00	.00	11,735.00	0
REVENUE TOTALS		\$0.00	\$26,436.00	\$26,436.00	\$0.00	\$0.00	\$14,701.00	\$11,735.00	56%
Fund 1903 - Emergency Management Grts Totals		\$0.00	\$26,436.00	\$26,436.00	\$0.00	\$0.00	\$14,701.00	\$11,735.00	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 2000 - Road Fund	REVENUE								
7002	Highway Revenues	2,463,892.00	.00	2,463,892.00	209,686.41	.00	2,620,683.71	(156,791.71)	106
7004	Property Relief Trust Fund	300,000.00	.00	300,000.00	16,578.30	.00	298,752.76	1,247.24	100
7006	Severance Taxes	228,000.00	.00	228,000.00	10,653.62	.00	211,141.55	16,858.45	93
7101	Federa Flood Control	1,100.00	.00	1,100.00	.00	.00	1,568.71	(468.71)	143
7102	Federal Forest Reserves	7,100.00	.00	7,100.00	.00	.00	6,979.42	120.58	98
7107	Nonmilitary Land Min Lse	35,000.00	.00	35,000.00	.00	.00	29,929.37	5,070.63	86
7201	Property Taxes-Current	2,400,000.00	.00	2,400,000.00	266,349.53	.00	2,631,335.05	(231,335.05)	110
7202	Proprty Tax-Delq Real Est	35,000.00	.00	35,000.00	9,044.13	.00	53,562.84	(18,562.84)	153
7203	Property Tax-Delinqnt Per	40,000.00	.00	40,000.00	8,680.78	.00	62,414.79	(22,414.79)	156
7210	State Land Sales/Redempt	.00	.00	.00	1,226.97	.00	24,188.25	(24,188.25)	+++
7211	In Lieu of Property Tax	.00	.00	.00	7,787.28	.00	36,975.49	(36,975.49)	+++
7302	Sales Tax Rebate	.00	.00	.00	.00	.00	6,253.81	(6,253.81)	+++
7501	Interest Income	.00	.00	.00	171.11	.00	3,540.60	(3,540.60)	+++
8602	Excess Commission-Assessor	.00	.00	.00	.00	.00	3,375.18	(3,375.18)	+++
	Donations/Grants	.00	.00	.00	.00	.00	75,000.00	(75,000.00)	+++
	Excess Comm - Collector	40,000.00	.00	40,000.00	.00	.00	47,511.32	(7,511.32)	119
	Excess Comm - Treasurer	45,000.00	.00	45,000.00	.00	.00	59,334.95	(14,334.95)	132
8706	Miscellaneous	.00	.00	.00	744.00	.00	20,553.04	(20,553.04)	+++
8711	Auction	.00	.00	.00	.00	.00	30.00	(30.00)	+++
8718	Ins Proceeds (Casualty Cl	.00	.00	.00	.00	.00	3,789.57	(3,789.57)	+++
8729	Reimbursement-Misc	.00	.00	.00	.00	.00	146,234.35	(146,234.35)	+++
8801	Transfer from County Gen	.00	.00	.00	.00	.00	61,900.11	(61,900.11)	+++
9904	Treasurer's Comm Charged	(110,340.00)	.00	(110,340.00)	(10,618.43)	.00	(120,031.00)	9,691.00	109
	REVENUE TOTALS	\$5,484,752.00	\$0.00	\$5,484,752.00	\$520,303.70	\$0.00	\$6,285,023.87	(\$800,271.87)	115%
Fund 2000 - Road Fund	Totals	\$5,484,752.00	\$0.00	\$5,484,752.00	\$520,303.70	\$0.00	\$6,285,023.87	(\$800,271.87)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 2800	Road Capital Reserve Fund								
	REVENUE								
7501	Interest Income	.00	.00	.00	2.36	.00	20.42	(20.42)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	.42	(.42)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	(.05)	.00	(.41)	.41	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$2.31	\$0.00	\$20.43	(\$20.43)	+++
Fund 2800	Road Capital Reserve Fund Totals	\$0.00	\$0.00	\$0.00	\$2.31	\$0.00	\$20.43	(\$20.43)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3000	Treasurer's Automation Fd								
	REVENUE								
7501	Interest Income	.00	.00	.00	10.48	.00	84.86	(84.86)	+++
8819	Trans from Treasurer Fund	101,000.00	.00	101,000.00	107,671.99	.00	107,671.99	(6,671.99)	107
	REVENUE TOTALS	\$101,000.00	\$0.00	\$101,000.00	\$107,682.47	\$0.00	\$107,756.85	(\$6,756.85)	107%
Fund 3000	Treasurer's Automation Fd Totals	\$101,000.00	\$0.00	\$101,000.00	\$107,682.47	\$0.00	\$107,756.85	(\$6,756.85)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3001	Collector's Automation Fd								
	REVENUE								
7501	Interest Income	.00	.00	.00	21.35	.00	196.71	(196.71)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	16.09	(16.09)	+++
8808	Trsf frm Coil Unapprt Fnd	180,000.00	.00	180,000.00	.00	.00	.00	180,000.00	0
8817	Trans from Collector Fund	.00	.00	.00	234,483.18	.00	234,483.18	(234,483.18)	+++
9904	Treasurer's Comm Charged	(3,600.00)	.00	(3,600.00)	(.43)	.00	(3.95)	(3,596.05)	0
	REVENUE TOTALS	\$176,400.00	\$0.00	\$176,400.00	\$234,504.10	\$0.00	\$234,692.03	(\$58,292.03)	133%
	Fund 3001 - Collector's Automation Fd Totals	\$176,400.00	\$0.00	\$176,400.00	\$234,504.10	\$0.00	\$234,692.03	(\$58,292.03)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3002 - Circuit Ct Automation Fnd									
REVENUE									
7501	Interest Income	.00	.00	.00	1.67	.00	13.98	(13.98)	+++
7602	Circuit Clerks Fees	20,000.00	.00	20,000.00	2,098.81	.00	27,059.03	(7,059.03)	135
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	250.72	(250.72)	+++
9904	Treasurer's Comm Charged	(400.00)	.00	(400.00)	(42.01)	.00	(541.43)	141.43	135
REVENUE TOTALS		\$19,600.00	\$0.00	\$19,600.00	\$2,058.47	\$0.00	\$26,782.30	(\$7,182.30)	137%
Fund 3002 - Circuit Ct Automation Fnd Totals		\$19,600.00	\$0.00	\$19,600.00	\$2,058.47	\$0.00	\$26,782.30	(\$7,182.30)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3003	District Ct Automation Fd								
	REVENUE								
7402	Dis Crt Fines/Forfeitures	8,500.00	.00	8,500.00	912.50	.00	9,960.00	(1,460.00)	117
7501	Interest Income	.00	.00	.00	1.08	.00	8.64	(8.64)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	101.55	(101.55)	+++
9904	Treasurer's Comm Charged	(170.00)	.00	(170.00)	(18.27)	.00	(199.35)	29.35	117
	REVENUE TOTALS	\$8,330.00	\$0.00	\$8,330.00	\$895.31	\$0.00	\$9,870.84	(\$1,540.84)	118%
Fund 3003	District Ct Automation Fd Totals	\$8,330.00	\$0.00	\$8,330.00	\$895.31	\$0.00	\$9,870.84	(\$1,540.84)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3004	Assessor's Amendment 79								
	REVENUE								
7016	Amend No. 79 Assr's Trnbk	16,142.00	.00	16,142.00	.00	.00	15,950.47	191.53	99
7501	Interest Income	(323.00)	.00	(323.00)	1.76	.00	15.07	(338.07)	-5
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	.33	(.33)	+++
8912	Transfer to Assessors fund	.00	.00	.00	(19,285.24)	.00	(19,285.24)	19,285.24	+++
9904	Treasurer's Comm Charged	.00	.00	.00	(.04)	.00	(319.31)	319.31	+++
	REVENUE TOTALS	\$15,819.00	\$0.00	\$15,819.00	(\$19,283.52)	\$0.00	(\$3,638.68)	\$19,457.68	-23%
	Fund 3004 - Assessor's Amendment 79 Totals	\$15,819.00	\$0.00	\$15,819.00	(\$19,283.52)	\$0.00	(\$3,638.68)	\$19,457.68	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3006	Recorder's Cost Fund								
	REVENUE								
7501	Interest Income	.00	.00	.00	28.96	.00	226.31	(226.31)	+++
7609	Co Clerk Recorder Fee 75%	620,000.00	.00	620,000.00	48,670.82	.00	657,870.87	(37,870.87)	106
7610	Co Clerk Recorder Fee 25%	210,000.00	.00	210,000.00	16,223.60	.00	219,290.31	(9,290.31)	104
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	8,018.58	(8,018.58)	+++
8718	Ins Proceeds (Casualty CI	.00	1,911.00	1,911.00	.00	.00	1,910.49	.51	100
9904	Treasurer's Comm Charged	(16,600.00)	.00	(16,600.00)	(1,298.47)	.00	(17,547.73)	947.73	106
	REVENUE TOTALS	\$813,400.00	\$1,911.00	\$815,311.00	\$63,624.91	\$0.00	\$869,768.83	(\$54,457.83)	107%
	Fund 3006 - Recorder's Cost Fund Totals	\$813,400.00	\$1,911.00	\$815,311.00	\$63,624.91	\$0.00	\$869,768.83	(\$54,457.83)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3008	County Library Fund								
	REVENUE								
7004	Property Relief Trust Fund	.00	.00	.00	1,887.79	.00	35,285.35	(35,285.35)	+++
7107	Nonmilitary Land Min Lse	500.00	.00	500.00	.00	.00	460.06	39.94	92
7201	Property Taxes-Current	175,000.00	.00	175,000.00	21,109.99	.00	208,599.32	(33,599.32)	119
7202	Proprty Tax-Delq Real Est	3,000.00	.00	3,000.00	767.54	.00	4,654.91	(1,654.91)	155
7203	Property Tax-Delinqnt Per	5,000.00	.00	5,000.00	824.57	.00	6,579.35	(1,579.35)	132
7210	State Land Sales/Redempt	1,000.00	.00	1,000.00	128.72	.00	2,361.06	(1,361.06)	236
7501	Interest Income	.00	.00	.00	19.06	.00	164.69	(164.69)	+++
8602	Excess Commission-Assessor	.00	.00	.00	.00	.00	271.64	(271.64)	+++
8702	Excess Comm - Collector	.00	.00	.00	.00	.00	4,131.86	(4,131.86)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	2,557.57	(2,557.57)	+++
8724	Seb Co Library Support	25,329.00	.00	25,329.00	12,000.00	.00	29,205.52	(3,876.52)	115
8801	Transfer from County Gen	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0
9904	Treasurer's Comm Charged	(4,696.00)	.00	(4,696.00)	(494.75)	.00	(5,152.72)	456.72	110
	REVENUE TOTALS	\$230,133.00	\$0.00	\$230,133.00	\$36,242.92	\$0.00	\$289,118.61	(\$58,985.61)	126%
	Fund 3008 - County Library Fund Totals	\$230,133.00	\$0.00	\$230,133.00	\$36,242.92	\$0.00	\$289,118.61	(\$58,985.61)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3009	Solid Waste Mgmt Fund								
	REVENUE								
7501	Interest Income	.00	.00	.00	.00	.00	2.35	(2.35)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	.32	(.32)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	.00	.00	(.02)	.02	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.65	(\$2.65)	+++
Fund 3009	Solid Waste Mgmt Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.65	(\$2.65)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3010	County Clerk Operating Fd								
	REVENUE								
7601	County Clerk Fees	6,500.00	.00	6,500.00	1,208.50	.00	13,073.33	(6,573.33)	201
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	121.84	(121.84)	+++
9904	Treasurer's Comm Charged	(130.00)	.00	(130.00)	(24.17)	.00	(261.47)	131.47	201
	REVENUE TOTALS	\$6,370.00	\$0.00	\$6,370.00	\$1,184.33	\$0.00	\$12,933.70	(\$6,563.70)	203%
Fund 3010	County Clerk Operating Fd Totals	\$6,370.00	\$0.00	\$6,370.00	\$1,184.33	\$0.00	\$12,933.70	(\$6,563.70)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3011 - Reappraisal Cost Fund									
REVENUE									
7003	Property Reappraisal	350,000.00	.00	350,000.00	.00	.00	354,161.50	(4,161.50)	101
8912	Transfer to Assessors fund	.00	.00	.00	(354,161.50)	.00	(354,161.50)	354,161.50	+++
REVENUE TOTALS		\$350,000.00	\$0.00	\$350,000.00	(\$354,161.50)	\$0.00	\$0.00	\$350,000.00	0%
Fund 3011 - Reappraisal Cost Fund Totals		\$350,000.00	\$0.00	\$350,000.00	(\$354,161.50)	\$0.00	\$0.00	\$350,000.00	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3012	Child Support Cost Fund								
	REVENUE								
7604	Child Support Fee and Cos	2,000.00	.00	2,000.00	3.00	.00	2,124.00	(124.00)	106
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	24.35	(24.35)	+++
8901	Trans to County General	.00	.00	.00	(2,105.87)	.00	(2,105.87)	2,105.87	+++
9904	Treasurer's Comm Charged	(40.00)	.00	(40.00)	(.06)	.00	(42.48)	2.48	106
	REVENUE TOTALS	\$1,960.00	\$0.00	\$1,960.00	(\$2,102.93)	\$0.00	\$0.00	\$1,960.00	0%
	Fund 3012 - Child Support Cost Fund Totals	\$1,960.00	\$0.00	\$1,960.00	(\$2,102.93)	\$0.00	\$0.00	\$1,960.00	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3013 - Game & Fish Education Fnd	REVENUE								
7009	AR Game/Fish Act799 of 03	.00	.00	.00	.00	.00	9,182.50	(9,182.50)	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,182.50	(\$9,182.50)	+++
Fund 3013 - Game & Fish Education Fnd	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,182.50	(\$9,182.50)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3014 - Comm Equip & Facility Fnd									
	REVENUE								
7501	Interest Income	.00	.00	.00	2.45	.00	18.00	(18.00)	+++
7603	Sheriff's Fees	50,000.00	.00	50,000.00	5,458.44	.00	58,667.68	(8,667.68)	117
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	1,551.08	(1,551.08)	+++
8708	Reimb -Phone Calls	54,000.00	.00	54,000.00	6,587.20	.00	86,798.96	(32,798.96)	161
8901	Trans to County General	.00	.00	.00	(43,399.48)	.00	(43,399.48)	43,399.48	+++
9904	Treasurer's Comm Charged	(2,080.00)	.00	(2,080.00)	(240.96)	.00	(2,909.64)	829.64	140
	REVENUE TOTALS	\$101,920.00	\$0.00	\$101,920.00	(\$31,592.35)	\$0.00	\$100,726.60	\$1,193.40	99%
	Fund 3014 - Comm Equip & Facility Fnd Totals	\$101,920.00	\$0.00	\$101,920.00	(\$31,592.35)	\$0.00	\$100,726.60	\$1,193.40	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3015	<b>Drug Control Fund</b>								
	REVENUE								
7408	Sheriff Fines and Forfeitures	.00	36,269.00	36,269.00	.00	.00	36,267.25	1.75	100
7501	Interest Income	.00	.00	.00	.91	.00	5.96	(5.96)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	281.45	(281.45)	+++
8729	Reimbursement-Misc	.00	2,395.00	2,395.00	.00	.00	2,395.00	.00	100
8757	DTF/DEA Sheriff OT	.00	4,165.00	4,165.00	298.21	.00	4,165.17	(.17)	100
9904	Treasurer's Comm Charged	.00	.00	.00	(.02)	.00	(725.47)	725.47	+++
	REVENUE TOTALS	\$0.00	\$42,829.00	\$42,829.00	\$299.10	\$0.00	\$42,389.36	\$439.64	99%
	Fund 3015 - Drug Control Fund Totals	\$0.00	\$42,829.00	\$42,829.00	\$299.10	\$0.00	\$42,389.36	\$439.64	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3017 - Act 209 of 09 Jail Opr Fd									
	REVENUE								
7402	Dis Crt Fines/Forfeitures	350,000.00	.00	350,000.00	25,302.65	.00	366,974.61	(16,974.61)	105
7501	Interest Income	.00	.00	.00	8.97	.00	40.67	(40.67)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	3,323.84	(3,323.84)	+++
8901	Trans to County General	.00	.00	.00	(362,998.84)	.00	(362,998.84)	362,998.84	+++
9904	Treasurer's Comm Charged	(7,000.00)	.00	(7,000.00)	(506.23)	.00	(7,340.28)	340.28	105
	REVENUE TOTALS	\$343,000.00	\$0.00	\$343,000.00	(\$338,193.45)	\$0.00	\$0.00	\$343,000.00	0%
Fund 3017 - Act 209 of 09 Jail Opr Fd Totals		\$343,000.00	\$0.00	\$343,000.00	(\$338,193.45)	\$0.00	\$0.00	\$343,000.00	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3019 - Boating Safety Fund									
	REVENUE								
7012	Boating Safety - State	2,000.00	.00	2,000.00	.00	.00	3,567.89	(1,567.89)	178
7402	Dis Crt Fines/Forfeitures	.00	.00	.00	.00	.00	20.00	(20.00)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	33.86	(33.86)	+++
9904	Treasurer's Comm Charged	(40.00)	.00	(40.00)	.00	.00	(71.74)	31.74	179
	REVENUE TOTALS	\$1,960.00	\$0.00	\$1,960.00	\$0.00	\$0.00	\$3,550.01	(\$1,590.01)	181%
	Fund 3019 - Boating Safety Fund Totals	\$1,960.00	\$0.00	\$1,960.00	\$0.00	\$0.00	\$3,550.01	(\$1,590.01)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3020 - Emergency 911 Fund	REVENUE								
7501	Interest Income	.00	.00	.00	50.65	.00	2,013.01	(2,013.01)	+++
7701	911 Fees	40,542.00	.00	40,542.00	5,453.77	.00	51,946.87	(11,404.87)	128
7702	CMRS Board Fees	600,000.00	.00	600,000.00	173,315.42	.00	696,368.90	(96,368.90)	116
7703	CenturyLink	35,000.00	.00	35,000.00	3,124.56	.00	39,342.07	(4,342.07)	112
7704	Cox Arkansas Telcom	85,000.00	.00	85,000.00	6,346.10	.00	78,351.87	6,648.13	92
7705	Southwestern Bell Telepho	175,000.00	.00	175,000.00	11,991.03	.00	172,766.25	2,233.75	99
7706	AT&T OF Southwest	.00	.00	.00	158.05	.00	2,353.83	(2,353.83)	+++
7707	PSAP Smart 911	.00	.00	.00	.00	.00	12,000.00	(12,000.00)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	12,967.55	(12,967.55)	+++
8729	Reimbursement-Misc	.00	.00	.00	63,750.00	.00	63,750.00	(63,750.00)	+++
9904	Treasurer's Comm Charged	(18,710.00)	.00	(18,710.00)	(4,008.78)	.00	(20,716.31)	2,006.31	111
	REVENUE TOTALS	\$916,832.00	\$0.00	\$916,832.00	\$260,180.80	\$0.00	\$1,111,144.04	(\$194,312.04)	121%
	Fund 3020 - Emergency 911 Fund Totals	\$916,832.00	\$0.00	\$916,832.00	\$260,180.80	\$0.00	\$1,111,144.04	(\$194,312.04)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3021 - Emergency Medical Service									
	REVENUE								
7501	Interest Income	.00	.00	.00	6.29	.00	18.97	(18.97)	+++
8001	Ambulance Service Fees	250,000.00	.00	250,000.00	8,063.99	.00	253,955.68	(3,955.68)	102
8703	Excess Comm - Treasurer	.00	.00	.00	(2,463.19)	.00	.00	.00	+++
8901	Trans to County General	.00	.00	.00	(248,895.16)	.00	(248,895.16)	248,895.16	+++
9904	Treasurer's Comm Charged	(5,000.00)	.00	(5,000.00)	(161.41)	.00	(5,079.49)	79.49	102
	REVENUE TOTALS	\$245,000.00	\$0.00	\$245,000.00	(\$243,449.48)	\$0.00	\$0.00	\$245,000.00	0%
	Fund 3021 - Emergency Medical Service Totals	\$245,000.00	\$0.00	\$245,000.00	(\$243,449.48)	\$0.00	\$0.00	\$245,000.00	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3022	Emergency Vehicle Fund								
	REVENUE								
7402	Dis Crt Fines/Forfeitures	5,300.00	.00	5,300.00	231.00	.00	6,149.90	(849.90)	116
7501	Interest Income	.00	.00	.00	.31	.00	2.12	(2.12)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	55.38	(55.38)	+++
9904	Treasurer's Comm Charged	(106.00)	.00	(106.00)	(4.63)	.00	(122.99)	16.99	116
	REVENUE TOTALS	\$5,194.00	\$0.00	\$5,194.00	\$226.68	\$0.00	\$6,084.41	(\$890.41)	117%
	Fund 3022 - Emergency Vehicle Fund Totals	\$5,194.00	\$0.00	\$5,194.00	\$226.68	\$0.00	\$6,084.41	(\$890.41)	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3023 - Rural Fire Act833									
	REVENUE								
7011	Act 833 Fire Protection	.00	42,376.00	42,376.00	.00	.00	62,872.81	(20,496.81)	148
	REVENUE TOTALS	\$0.00	\$42,376.00	\$42,376.00	\$0.00	\$0.00	\$62,872.81	(\$20,496.81)	148%
	Fund 3023 - Rural Fire Act833 Totals	\$0.00	\$42,376.00	\$42,376.00	\$0.00	\$0.00	\$62,872.81	(\$20,496.81)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3024 - Public Defender Fund									
	REVENUE								
7405	Public Defender	.00	.00	.00	.00	.00	3,510.38	(3,510.38)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	34.73	(34.73)	+++
8901	Trans to County General	.00	.00	.00	(3,474.90)	.00	(3,474.90)	3,474.90	+++
9904	Treasurer's Comm Charged	.00	.00	.00	.00	.00	(70.21)	70.21	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	(\$3,474.90)	\$0.00	\$0.00	\$0.00	+++
	Fund 3024 - Public Defender Fund Totals	\$0.00	\$0.00	\$0.00	(\$3,474.90)	\$0.00	\$0.00	\$0.00	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3025 - Victim Witness Fund									
	REVENUE								
7406	Prosecuting Attorney Court Cost	.00	.00	.00	.00	.00	24.00	(24.00)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	.27	(.27)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	.00	.00	(.48)	.48	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.79	(\$23.79)	+++
	Fund 3025 - Victim Witness Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.79	(\$23.79)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3026 - Indigent Criminal Dfns Fd									
	REVENUE								
7501	Interest Income	.00	.00	.00	.75	.00	8.36	(8.36)	+++
7605	Juvenile Probation Fees	30,000.00	.00	30,000.00	1,178.33	.00	20,371.23	9,628.77	68
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	288.24	(288.24)	+++
9904	Treasurer's Comm Charged	(600.00)	.00	(600.00)	(23.59)	.00	(407.61)	(192.39)	68
	REVENUE TOTALS	\$29,400.00	\$0.00	\$29,400.00	\$1,155.49	\$0.00	\$20,260.22	\$9,139.78	69%
Fund 3026 - Indigent Criminal Dfns Fd	Totals	\$29,400.00	\$0.00	\$29,400.00	\$1,155.49	\$0.00	\$20,260.22	\$9,139.78	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3028	Adult Drug Court Fund								
	REVENUE								
7611	Drug Court Fee	.00	.00	.00	105.00	.00	1,060.00	(1,060.00)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	18.66	(18.66)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	(2.10)	.00	(21.20)	21.20	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$102.90	\$0.00	\$1,057.46	(\$1,057.46)	+++
Fund 3028	Adult Drug Court Fund Totals	\$0.00	\$0.00	\$0.00	\$102.90	\$0.00	\$1,057.46	(\$1,057.46)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3029 - Public Safety Fund									
	REVENUE								
7402	Dis Crt Fines/Forfeitures	.00	.00	.00	.00	.00	157.37	(157.37)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	1.67	(1.67)	+++
9904	Treasurer's Comm Charged	.00	.00	.00	.00	.00	(3.15)	3.15	+++
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$155.89	(\$155.89)	+++
Fund 3029 - Public Safety Fund	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$155.89	(\$155.89)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3039	Circuit Clk Comm Fee Fnd								
	REVENUE								
7650	Circuit Clerk Commissioner's Fee	3,500.00	.00	3,500.00	.00	.00	2,860.21	639.79	82
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	81.67	(81.67)	+++
9904	Treasurer's Comm Charged	(70.00)	.00	(70.00)	.00	.00	(57.19)	(12.81)	82
	REVENUE TOTALS	\$3,430.00	\$0.00	\$3,430.00	\$0.00	\$0.00	\$2,884.69	\$545.31	84%
Fund 3039	Circuit Clk Comm Fee Fnd Totals	\$3,430.00	\$0.00	\$3,430.00	\$0.00	\$0.00	\$2,884.69	\$545.31	



# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3400	Reg Library Sales Tax Fnd								
	REVENUE								
7501	Interest Income	.00	.00	.00	4.06	.00	34.10	(34.10)	+++
8703	Excess Comm - Treasurer	.00	.00	.00	.00	.00	3.14	(3.14)	+++
8801	Transfer from County Gen	15,000.00	.00	15,000.00	1,439.59	.00	17,710.01	(2,710.01)	118
9904	Treasurer's Comm Charged	.00	.00	.00	(.08)	.00	(.68)	.68	+++
	REVENUE TOTALS	\$15,000.00	\$0.00	\$15,000.00	\$1,443.57	\$0.00	\$17,746.57	(\$2,746.57)	118%
Fund 3400	Reg Library Sales Tax Fnd Totals	\$15,000.00	\$0.00	\$15,000.00	\$1,443.57	\$0.00	\$17,746.57	(\$2,746.57)	

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# Revenue Budget Performance Report

Date Range 01/01/15 - 12/31/15  
 Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 3401	Federal Forfeiture Fund								
	REVENUE								
7501	Interest Income	.00	.00	.00	.31	.00	2.94	(2.94)	+++
8729	Reimbursement-Misc	.00	2,744.00	2,744.00	.00	.00	2,743.75	.25	100
9904	Treasurer's Comm Charged	.00	.00	.00	(.01)	.00	(.03)	.03	+++
	REVENUE TOTALS	\$0.00	\$2,744.00	\$2,744.00	\$0.30	\$0.00	\$2,746.66	(\$2.66)	100%
	Fund 3401 - Federal Forfeiture Fund Totals	\$0.00	\$2,744.00	\$2,744.00	\$0.30	\$0.00	\$2,746.66	(\$2.66)	
	Grand Totals	\$34,798,089.00	\$783,784.00	\$35,581,873.00	\$5,378,972.58	\$0.00	\$42,009,022.44	(\$6,427,149.44)	

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# Monthly Financial Report - Expenses

Through 12/31/15  
 Prior Fiscal Year Activity Included  
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
<b>Fund 1000 - General Fund</b>									
EXPENSE									
Personal Services - Salaries & Benefits	15,998,985.00	120,526.00	16,119,511.00	1,137,834.97	.00	15,219,472.02	900,038.98	94	14,813,382.15
Supplies	2,310,424.00	109,819.00	2,420,243.00	216,260.05	.00	2,135,976.78	284,266.22	88	2,115,514.24
Other Services and Charges	4,972,617.00	320,872.00	5,293,489.00	383,824.31	(393.72)	4,623,237.29	670,645.43	87	4,782,539.33
Capital Outlay	223,949.00	685,031.00	908,980.00	65,107.09	393.72	741,047.85	167,538.43	82	519,267.95
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous	.00	9,183.00	9,183.00	5,000.00	.00	14,882.50	(5,699.50)	162	2,250.00
EXPENSE TOTALS	\$23,505,975.00	\$1,245,431.00	\$24,751,406.00	\$1,808,026.42	\$0.00	\$22,734,616.44	\$2,016,789.56	92%	\$22,232,953.67
Fund 1000 - General Fund Totals	\$23,505,975.00	\$1,245,431.00	\$24,751,406.00	\$1,808,026.42	\$0.00	\$22,734,616.44	\$2,016,789.56		\$22,232,953.67
<b>Fund 1001 - General Reserve Fund</b>									
EXPENSE									
Supplies	.00	4,758.00	4,758.00	.00	.00	4,758.00	.00	100	.00
Other Services and Charges	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	1,533,838.00	1,533,838.00	252,645.00	.00	270,009.83	1,263,828.17	18	28,614.88
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$0.00	\$1,538,596.00	\$1,538,596.00	\$252,645.00	\$0.00	\$274,767.83	\$1,263,828.17	18%	\$28,614.88
Fund 1001 - General Reserve Fund Totals	\$0.00	\$1,538,596.00	\$1,538,596.00	\$252,645.00	\$0.00	\$274,767.83	\$1,263,828.17		\$28,614.88
<b>Fund 1002 - Seb Co Health Insurance</b>									
EXPENSE									
Personal Services - Salaries & Benefits	.00	.00	.00	500,568.10	.00	3,220,524.20	(3,220,524.20)	+++	3,848,476.73
Other Services and Charges	.00	.00	.00	.00	.00	3,783.62	(3,783.62)	+++	468.26
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$500,568.10	\$0.00	\$3,224,307.82	(\$3,224,307.82)	+++	\$3,848,944.99
Fund 1002 - Seb Co Health Insurance Totals	\$0.00	\$0.00	\$0.00	\$500,568.10	\$0.00	\$3,224,307.82	(\$3,224,307.82)		\$3,848,944.99



# Monthly Financial Report - Expenses

Through 12/31/15  
 Prior Fiscal Year Activity Included  
 Summary Listing

## Fund 1800 - Treasurer's Commission Fd

### EXPENSE

Personal Services - Salaries & Benefits	226,650.00	3,024.00	229,674.00	17,176.29	.00	222,881.81	6,792.19	97	217,172.00
Supplies	10,675.00	857.00	11,532.00	145.67	.00	6,491.89	5,040.11	56	6,556.98
Other Services and Charges	57,563.00	2,404.00	59,967.00	619.02	.00	25,993.76	33,973.24	43	28,872.25
Capital Outlay	.00	12,530.00	12,530.00	.00	.00	11,113.00	1,417.00	89	1,355.40
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	189,298.00	.00	189,298.00	182,039.00	.00	182,039.00	7,259.00	96	183,136.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$484,186.00</b>	<b>\$18,815.00</b>	<b>\$503,001.00</b>	<b>\$199,979.98</b>	<b>\$0.00</b>	<b>\$448,519.46</b>	<b>\$54,481.54</b>	<b>89%</b>	<b>\$437,092.63</b>
<b>Fund 1800 - Treasurer's Commission Fd Totals</b>	<b>\$484,186.00</b>	<b>\$18,815.00</b>	<b>\$503,001.00</b>	<b>\$199,979.98</b>	<b>\$0.00</b>	<b>\$448,519.46</b>	<b>\$54,481.54</b>		<b>\$437,092.63</b>

## Fund 1801 - Collector's Commission Fd

### EXPENSE

Personal Services - Salaries & Benefits	546,013.00	181.00	546,194.00	37,477.54	.00	507,980.70	38,213.30	93	513,133.69
Supplies	50,650.00	(31,130.00)	19,520.00	1,866.99	.00	14,026.37	5,493.63	72	13,488.61
Other Services and Charges	104,112.00	33,889.00	138,001.00	35,490.72	.00	126,273.28	11,727.72	92	89,153.32
Capital Outlay	.00	12,530.00	12,530.00	.00	.00	11,113.00	1,417.00	89	6,377.88
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	99,005.00	.00	99,005.00	97,827.00	.00	97,827.00	1,178.00	99	95,320.00
Miscellaneous	.00	.00	.00	1,368.06	.00	27,567.64	(27,567.64)	+++	25,022.71
<b>EXPENSE TOTALS</b>	<b>\$799,780.00</b>	<b>\$15,470.00</b>	<b>\$815,250.00</b>	<b>\$174,030.31</b>	<b>\$0.00</b>	<b>\$784,787.99</b>	<b>\$30,462.01</b>	<b>96%</b>	<b>\$742,496.21</b>
<b>Fund 1801 - Collector's Commission Fd Totals</b>	<b>\$799,780.00</b>	<b>\$15,470.00</b>	<b>\$815,250.00</b>	<b>\$174,030.31</b>	<b>\$0.00</b>	<b>\$784,787.99</b>	<b>\$30,462.01</b>		<b>\$742,496.21</b>

## Fund 1802 - Assessor's Commission Fnd

### EXPENSE

Personal Services - Salaries & Benefits	1,417,159.00	6,563.00	1,423,722.00	107,299.02	.00	1,400,715.74	23,006.26	98	1,302,895.20
Supplies	66,350.00	(2,830.00)	63,520.00	3,813.48	.00	35,727.29	27,792.71	56	44,912.60
Other Services and Charges	730,711.00	6,456.00	737,167.00	49,471.89	.00	652,330.61	84,836.39	88	666,280.36
Capital Outlay	.00	14,904.00	14,904.00	.00	.00	9,239.26	5,664.74	62	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	298,155.00	.00	298,155.00	290,322.00	.00	290,322.00	7,833.00	97	286,887.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$2,512,375.00</b>	<b>\$25,093.00</b>	<b>\$2,537,468.00</b>	<b>\$450,906.39</b>	<b>\$0.00</b>	<b>\$2,388,334.90</b>	<b>\$149,133.10</b>	<b>94%</b>	<b>\$2,300,975.16</b>
<b>Fund 1802 - Assessor's Commission Fnd Totals</b>	<b>\$2,512,375.00</b>	<b>\$25,093.00</b>	<b>\$2,537,468.00</b>	<b>\$450,906.39</b>	<b>\$0.00</b>	<b>\$2,388,334.90</b>	<b>\$149,133.10</b>		<b>\$2,300,975.16</b>



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## Fund 1803 - General Fund Sales Tx Rev

### EXPENSE

Other Services and Charges	22,000.00	.00	22,000.00	.00	.00	22,000.00	.00	100	22,000.00
Capital Outlay	1,578,052.00	812,388.00	2,390,440.00	78,595.66	.00	2,390,440.00	.00	100	2,968,461.71
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$1,600,052.00</b>	<b>\$812,388.00</b>	<b>\$2,412,440.00</b>	<b>\$78,595.66</b>	<b>\$0.00</b>	<b>\$2,412,440.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$2,990,461.71</b>
<b>Fund 1803 - General Fund Sales Tx Rev Totals</b>	<b>\$1,600,052.00</b>	<b>\$812,388.00</b>	<b>\$2,412,440.00</b>	<b>\$78,595.66</b>	<b>\$0.00</b>	<b>\$2,412,440.00</b>	<b>\$0.00</b>		<b>\$2,990,461.71</b>

## Fund 1804 - Greenwood District Court

### EXPENSE

Personal Services - Salaries & Benefits	290,157.00	53.00	290,210.00	20,878.90	.00	258,947.70	31,262.30	89	249,098.03
Supplies	7,230.00	1,000.00	8,230.00	207.60	.00	5,767.30	2,462.70	70	5,926.89
Other Services and Charges	31,452.00	580.00	32,032.00	9,642.28	.00	20,533.44	11,498.56	64	17,084.69
Capital Outlay	.00	4,733.00	4,733.00	.00	.00	4,655.63	77.37	98	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	125,629.00	.00	125,629.00	121,428.00	.00	121,428.00	4,201.00	97	121,311.00
<b>EXPENSE TOTALS</b>	<b>\$454,468.00</b>	<b>\$6,366.00</b>	<b>\$460,834.00</b>	<b>\$152,156.78</b>	<b>\$0.00</b>	<b>\$411,332.07</b>	<b>\$49,501.93</b>	<b>89%</b>	<b>\$393,420.61</b>
<b>Fund 1804 - Greenwood District Court Totals</b>	<b>\$454,468.00</b>	<b>\$6,366.00</b>	<b>\$460,834.00</b>	<b>\$152,156.78</b>	<b>\$0.00</b>	<b>\$411,332.07</b>	<b>\$49,501.93</b>		<b>\$393,420.61</b>

## Fund 1805 - Sebastian Co Law Library

### EXPENSE

Personal Services - Salaries & Benefits	23,845.00	4.00	23,849.00	1,867.24	.00	22,494.32	1,354.68	94	19,167.05
<b>EXPENSE TOTALS</b>	<b>\$23,845.00</b>	<b>\$4.00</b>	<b>\$23,849.00</b>	<b>\$1,867.24</b>	<b>\$0.00</b>	<b>\$22,494.32</b>	<b>\$1,354.68</b>	<b>94%</b>	<b>\$19,167.05</b>
<b>Fund 1805 - Sebastian Co Law Library Totals</b>	<b>\$23,845.00</b>	<b>\$4.00</b>	<b>\$23,849.00</b>	<b>\$1,867.24</b>	<b>\$0.00</b>	<b>\$22,494.32</b>	<b>\$1,354.68</b>		<b>\$19,167.05</b>

## Fund 1810 - HazMat Response

### EXPENSE

Supplies	5,800.00	1,465.00	7,265.00	.00	.00	6,562.86	702.14	90	7,856.66
Other Services and Charges	95,441.00	(9,658.00)	85,783.00	6,653.00	.00	52,630.63	33,152.37	61	43,871.17
Capital Outlay	.00	5,000.00	5,000.00	.00	.00	1,526.31	3,473.69	31	4,911.58
<b>EXPENSE TOTALS</b>	<b>\$101,241.00</b>	<b>(\$3,193.00)</b>	<b>\$98,048.00</b>	<b>\$6,653.00</b>	<b>\$0.00</b>	<b>\$60,719.80</b>	<b>\$37,328.20</b>	<b>62%</b>	<b>\$56,639.41</b>
<b>Fund 1810 - HazMat Response Totals</b>	<b>\$101,241.00</b>	<b>(\$3,193.00)</b>	<b>\$98,048.00</b>	<b>\$6,653.00</b>	<b>\$0.00</b>	<b>\$60,719.80</b>	<b>\$37,328.20</b>		<b>\$56,639.41</b>



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## Fund 1901 - Miscellaneous Grants Fund

### EXPENSE

Personal Services - Salaries & Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Supplies	.00	4,810.00	4,810.00	.00	.00	.00	4,810.00	0	.00
Other Services and Charges	98,670.00	(6,741.00)	91,929.00	.00	.00	67,046.12	24,882.88	73	58,538.53
Capital Outlay	.00	54,864.00	54,864.00	.00	.00	53,685.19	1,178.81	98	.00
<b>EXPENSE TOTALS</b>	<b>\$98,670.00</b>	<b>\$52,933.00</b>	<b>\$151,603.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,731.31</b>	<b>\$30,871.69</b>	<b>80%</b>	<b>\$58,538.53</b>
<b>Fund 1901 - Miscellaneous Grants Fund Totals</b>	<b>\$98,670.00</b>	<b>\$52,933.00</b>	<b>\$151,603.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,731.31</b>	<b>\$30,871.69</b>		<b>\$58,538.53</b>

## Fund 1902 - Homeland Security Grant

### EXPENSE

Personal Services - Salaries & Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Services and Charges	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	331,382.00	812.00	332,194.00	44,268.00	.00	332,179.98	14.02	100	326,099.72
<b>EXPENSE TOTALS</b>	<b>\$331,382.00</b>	<b>\$812.00</b>	<b>\$332,194.00</b>	<b>\$44,268.00</b>	<b>\$0.00</b>	<b>\$332,179.98</b>	<b>\$14.02</b>	<b>100%</b>	<b>\$326,099.72</b>
<b>Fund 1902 - Homeland Security Grant Totals</b>	<b>\$331,382.00</b>	<b>\$812.00</b>	<b>\$332,194.00</b>	<b>\$44,268.00</b>	<b>\$0.00</b>	<b>\$332,179.98</b>	<b>\$14.02</b>		<b>\$326,099.72</b>

## Fund 1903 - Emergency Management Grts

### EXPENSE

Other Services and Charges	.00	1,735.00	1,735.00	1,250.00	.00	1,250.00	485.00	72	.00
Capital Outlay	.00	10,000.00	10,000.00	6,235.52	.00	7,655.18	2,344.82	77	31,046.97
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$11,735.00</b>	<b>\$11,735.00</b>	<b>\$7,485.52</b>	<b>\$0.00</b>	<b>\$8,905.18</b>	<b>\$2,829.82</b>	<b>76%</b>	<b>\$31,046.97</b>
<b>Fund 1903 - Emergency Management Grts Totals</b>	<b>\$0.00</b>	<b>\$11,735.00</b>	<b>\$11,735.00</b>	<b>\$7,485.52</b>	<b>\$0.00</b>	<b>\$8,905.18</b>	<b>\$2,829.82</b>		<b>\$31,046.97</b>

## Fund 2000 - Road Fund

### EXPENSE

Personal Services - Salaries & Benefits	2,019,888.00	16,870.00	2,036,758.00	127,653.65	.00	1,698,730.00	338,028.00	83	1,713,566.87
Supplies	3,383,878.00	(335,087.00)	3,048,791.00	52,423.63	.00	2,654,476.79	394,314.21	87	1,498,196.08
Other Services and Charges	736,875.00	595,967.00	1,332,842.00	25,774.84	(8,278.50)	1,257,834.34	83,286.16	94	786,682.20
Capital Outlay	.00	366,129.00	366,129.00	175,995.00	.00	335,569.99	30,559.01	92	284,806.65
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	458,258.00	.00	458,258.00	445,817.00	.00	445,817.00	12,441.00	97	429,505.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	782.00
<b>EXPENSE TOTALS</b>	<b>\$6,598,899.00</b>	<b>\$643,879.00</b>	<b>\$7,242,778.00</b>	<b>\$827,664.12</b>	<b>(\$8,278.50)</b>	<b>\$6,392,428.12</b>	<b>\$858,628.38</b>	<b>88%</b>	<b>\$4,713,538.80</b>
<b>Fund 2000 - Road Fund Totals</b>	<b>\$6,598,899.00</b>	<b>\$643,879.00</b>	<b>\$7,242,778.00</b>	<b>\$827,664.12</b>	<b>(\$8,278.50)</b>	<b>\$6,392,428.12</b>	<b>\$858,628.38</b>		<b>\$4,713,538.80</b>



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## Fund 2800 - Road Capital Reserve Fund

### EXPENSE

Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Services and Charges	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00

<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>						
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<b>Fund 2800 - Road Capital Reserve Fund Totals</b>	<b>\$0.00</b>		<b>\$0.00</b>						
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## Fund 3000 - Treasurer's Automation Fd

### EXPENSE

Personal Services - Salaries & Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Supplies	10,300.00	.00	10,300.00	334.74	.00	1,125.42	9,174.58	11	1,667.63
Other Services and Charges	37,650.00	3,000.00	40,650.00	2,648.97	.00	10,486.33	30,163.67	26	6,608.82
Capital Outlay	.00	4,000.00	4,000.00	.00	.00	3,943.92	56.08	99	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00

<b>EXPENSE TOTALS</b>	<b>\$47,950.00</b>	<b>\$7,000.00</b>	<b>\$54,950.00</b>	<b>\$2,983.71</b>	<b>\$0.00</b>	<b>\$15,555.67</b>	<b>\$39,394.33</b>	<b>28%</b>	<b>\$8,276.45</b>
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<b>Fund 3000 - Treasurer's Automation Fd Totals</b>	<b>\$47,950.00</b>	<b>\$7,000.00</b>	<b>\$54,950.00</b>	<b>\$2,983.71</b>	<b>\$0.00</b>	<b>\$15,555.67</b>	<b>\$39,394.33</b>		<b>\$8,276.45</b>
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## Fund 3001 - Collector's Automation Fd

### EXPENSE

Personal Services - Salaries & Benefits	59,476.00	446.00	59,922.00	4,523.55	.00	56,430.55	3,491.45	94	53,981.66
Supplies	53,950.00	.00	53,950.00	283.65	.00	42,109.38	11,840.62	78	46,495.83
Other Services and Charges	42,210.00	3,000.00	45,210.00	.00	.00	15,391.64	29,818.36	34	10,587.80
Capital Outlay	.00	11,491.00	11,491.00	11,490.83	.00	11,490.83	.17	100	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00

<b>EXPENSE TOTALS</b>	<b>\$155,636.00</b>	<b>\$14,937.00</b>	<b>\$170,573.00</b>	<b>\$16,298.03</b>	<b>\$0.00</b>	<b>\$125,422.40</b>	<b>\$45,150.60</b>	<b>74%</b>	<b>\$111,065.29</b>
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<b>Fund 3001 - Collector's Automation Fd Totals</b>	<b>\$155,636.00</b>	<b>\$14,937.00</b>	<b>\$170,573.00</b>	<b>\$16,298.03</b>	<b>\$0.00</b>	<b>\$125,422.40</b>	<b>\$45,150.60</b>		<b>\$111,065.29</b>
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## Fund 3002 - Circuit Ct Automation Fnd

### EXPENSE

Personal Services - Salaries & Benefits	10,349.00	.00	10,349.00	708.46	.00	10,329.50	19.50	100	11,750.69
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Services and Charges	5,566.00	7,800.00	13,366.00	7,800.00	.00	7,800.00	5,566.00	58	1,210.00
Capital Outlay	.00	14,637.00	14,637.00	.00	.00	10,563.63	4,073.37	72	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	6,000.00	.00	6,000.00	6,000.00	.00	6,000.00	.00	100	6,000.00

<b>EXPENSE TOTALS</b>	<b>\$21,915.00</b>	<b>\$22,437.00</b>	<b>\$44,352.00</b>	<b>\$14,508.46</b>	<b>\$0.00</b>	<b>\$34,693.13</b>	<b>\$9,658.87</b>	<b>78%</b>	<b>\$18,960.69</b>
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<b>Fund 3002 - Circuit Ct Automation Fnd Totals</b>	<b>\$21,915.00</b>	<b>\$22,437.00</b>	<b>\$44,352.00</b>	<b>\$14,508.46</b>	<b>\$0.00</b>	<b>\$34,693.13</b>	<b>\$9,658.87</b>		<b>\$18,960.69</b>
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## Fund 3003 - District Ct Automation Fd

### EXPENSE

Capital Outlay	.00	2,500.00	2,500.00	.00	.00	1,373.34	1,126.66	55	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,373.34</b>	<b>\$1,126.66</b>	<b>55%</b>	<b>\$0.00</b>
<b>Fund 3003 - District Ct Automation Fd Totals</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,373.34</b>	<b>\$1,126.66</b>		<b>\$0.00</b>

## Fund 3004 - Assessor's Amendment 79

### EXPENSE

Supplies	5,000.00	.00	5,000.00	773.74	.00	876.82	4,123.18	18	572.90
Other Services and Charges	6,900.00	.00	6,900.00	.00	.00	4,900.00	2,000.00	71	816.67
Capital Outlay	.00	1,000.00	1,000.00	.00	.00	739.19	260.81	74	.00
Interfund Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$11,900.00</b>	<b>\$1,000.00</b>	<b>\$12,900.00</b>	<b>\$773.74</b>	<b>\$0.00</b>	<b>\$6,516.01</b>	<b>\$6,383.99</b>	<b>51%</b>	<b>\$1,389.57</b>
<b>Fund 3004 - Assessor's Amendment 79 Totals</b>	<b>\$11,900.00</b>	<b>\$1,000.00</b>	<b>\$12,900.00</b>	<b>\$773.74</b>	<b>\$0.00</b>	<b>\$6,516.01</b>	<b>\$6,383.99</b>		<b>\$1,389.57</b>

## Fund 3006 - Recorder's Cost Fund

### EXPENSE

Pers - Services - Salaries & Benefits	417,995.00	193.00	418,188.00	31,799.43	.00	410,437.03	7,750.97	98	402,277.70
Sup -	55,340.00	19,673.00	75,013.00	7,949.99	.00	60,755.14	14,257.86	81	41,600.55
Other Services and Charges	124,269.00	(17,730.00)	106,539.00	1,603.39	.00	33,270.55	73,268.45	31	34,506.17
Capital Outlay	33,671.00	163,575.00	197,246.00	161,951.37	.00	196,988.45	257.55	100	14,810.32
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	486,158.00	.00	486,158.00	456,793.56	.00	456,793.56	29,364.44	94	436,338.62
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$1,117,433.00</b>	<b>\$165,711.00</b>	<b>\$1,283,144.00</b>	<b>\$660,097.74</b>	<b>\$0.00</b>	<b>\$1,158,244.73</b>	<b>\$124,899.27</b>	<b>90%</b>	<b>\$929,533.36</b>
<b>Fund 3006 - Recorder's Cost Fund Totals</b>	<b>\$1,117,433.00</b>	<b>\$165,711.00</b>	<b>\$1,283,144.00</b>	<b>\$660,097.74</b>	<b>\$0.00</b>	<b>\$1,158,244.73</b>	<b>\$124,899.27</b>		<b>\$929,533.36</b>

## Fund 3008 - County Library Fund

AP entered with November G/L Date  
 but Treasurer paid in December  
1007.77  
\$661,105.51

### EXPENSE

Personal Services - Salaries & Benefits	245,396.00	101.00	245,497.00	15,927.36	.00	213,427.01	32,069.99	87	215,021.82
Supplies	21,629.00	15.00	21,644.00	1,049.23	.00	2,090.60	19,553.40	10	3,111.74
Other Services and Charges	69,890.00	(14.00)	69,876.00	5,159.08	.00	44,129.35	25,746.65	63	38,822.51
Capital Outlay	.00	31,545.00	31,545.00	500.00	.00	500.00	31,045.00	2	6,805.14
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$336,915.00</b>	<b>\$31,647.00</b>	<b>\$368,562.00</b>	<b>\$22,635.67</b>	<b>\$0.00</b>	<b>\$260,146.96</b>	<b>\$108,415.04</b>	<b>71%</b>	<b>\$263,761.21</b>
<b>Fund 3008 - County Library Fund Totals</b>	<b>\$336,915.00</b>	<b>\$31,647.00</b>	<b>\$368,562.00</b>	<b>\$22,635.67</b>	<b>\$0.00</b>	<b>\$260,146.96</b>	<b>\$108,415.04</b>		<b>\$263,761.21</b>





# Monthly Financial Report - Expenses

Through 12/31/15  
 Prior Fiscal Year Activity Included  
 Summary Listing

## Fund 3019 - Boating Safety Fund

### EXPENSE

Supplies	6,000.00	(320.00)	5,680.00	1,328.82	.00	4,677.58	1,002.42	82	5,907.60
Other Services and Charges	2,000.00	320.00	2,320.00	.00	.00	1,109.41	1,210.59	48	1,959.27
<b>EXPENSE TOTALS</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$1,328.82</b>	<b>\$0.00</b>	<b>\$5,786.99</b>	<b>\$2,213.01</b>	<b>72%</b>	<b>\$7,866.87</b>
<b>Fund 3019 - Boating Safety Fund Totals</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$1,328.82</b>	<b>\$0.00</b>	<b>\$5,786.99</b>	<b>\$2,213.01</b>		<b>\$7,866.87</b>

## Fund 3020 - Emergency 911 Fund

### EXPENSE

Personal Services - Salaries & Benefits	444,264.00	.00	444,264.00	28,699.00	.00	416,833.20	27,430.80	94	425,356.17
Supplies	96,416.00	(10,980.00)	85,436.00	9,751.50	.00	75,533.57	9,902.43	88	69,333.45
Other Services and Charges	290,616.00	43,647.00	334,263.00	29,587.77	.00	324,371.57	9,891.43	97	895,344.55
Capital Outlay	.00	14,000.00	14,000.00	1,756.00	.00	3,200.00	10,800.00	23	3,231.90
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfund Transfers	140,516.00	.00	140,516.00	108,028.35	.00	108,028.35	32,487.65	77	28,397.00
<b>EXPENSE TOTALS</b>	<b>\$971,812.00</b>	<b>\$46,667.00</b>	<b>\$1,018,479.00</b>	<b>\$177,822.62</b>	<b>\$0.00</b>	<b>\$927,966.69</b>	<b>\$90,512.31</b>	<b>91%</b>	<b>\$1,421,663.07</b>
<b>Fund 3020 - Emergency 911 Fund Totals</b>	<b>\$971,812.00</b>	<b>\$46,667.00</b>	<b>\$1,018,479.00</b>	<b>\$177,822.62</b>	<b>\$0.00</b>	<b>\$927,966.69</b>	<b>\$90,512.31</b>		<b>\$1,421,663.07</b>

## Fund 3023 - Rural Fire Act833

Other Services and Charges	.00	42,376.00	42,376.00	.00	.00	42,373.10	2.90	100	76,838.02
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$42,376.00</b>	<b>\$42,376.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$42,373.10</b>	<b>\$2.90</b>	<b>100%</b>	<b>\$76,838.02</b>
<b>Fund 3023 - Rural Fire Act833 Totals</b>	<b>\$0.00</b>	<b>\$42,376.00</b>	<b>\$42,376.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$42,373.10</b>	<b>\$2.90</b>		<b>\$76,838.02</b>

## Fund 3026 - Indigent Criminal Dfns Fd

### EXPENSE

Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Services and Charges	35,000.00	.00	35,000.00	.00	.00	35,000.00	.00	100	35,000.00
<b>EXPENSE TOTALS</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$35,000.00</b>
<b>Fund 3026 - Indigent Criminal Dfns Fd Totals</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>		<b>\$35,000.00</b>

## Fund 3038 - Voting System Grant

### EXPENSE

Supplies	.00	.00	.00	.00	.00	.00	.00	+++	15,375.70
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$15,375.70</b>						
<b>Fund 3038 - Voting System Grant Totals</b>	<b>\$0.00</b>		<b>\$15,375.70</b>						

## Fund 3039 - Circuit Clk Comm Fee Fnd

### EXPENSE

Capital Outlay	.00	5,724.00	5,724.00	.00	.00	5,612.14	111.86	98	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$5,724.00</b>	<b>\$5,724.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,612.14</b>	<b>\$111.86</b>	<b>98%</b>	<b>\$0.00</b>
<b>Fund 3039 - Circuit Clk Comm Fee Fnd Totals</b>	<b>\$0.00</b>	<b>\$5,724.00</b>	<b>\$5,724.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,612.14</b>	<b>\$111.86</b>		<b>\$0.00</b>



# Monthly Financial Report - Expenses

Through 12/31/15  
 Prior Fiscal Year Activity Included  
 Summary Listing

## Fund 3400 - Reg Library Sales Tax Fnd

### EXPENSE

Supplies	6,750.00	.00	6,750.00	.00	.00	1,047.21	5,702.79	16	4,122.35
Other Services and Charges	37,200.00	.00	37,200.00	557.52	.00	6,676.47	30,523.53	18	6,185.74
Capital Outlay	.00	22,153.00	22,153.00	.00	.00	.00	22,153.00	0	.00
<b>EXPENSE TOTALS</b>	<b>\$43,950.00</b>	<b>\$22,153.00</b>	<b>\$66,103.00</b>	<b>\$557.52</b>	<b>\$0.00</b>	<b>\$7,723.68</b>	<b>\$58,379.32</b>	<b>12%</b>	<b>\$10,308.09</b>
<b>Fund 3400 - Reg Library Sales Tax Fnd Totals</b>	<b>\$43,950.00</b>	<b>\$22,153.00</b>	<b>\$66,103.00</b>	<b>\$557.52</b>	<b>\$0.00</b>	<b>\$7,723.68</b>	<b>\$58,379.32</b>		<b>\$10,308.09</b>

## Fund 3401 - Federal Forfeiture Fund

### EXPENSE

Personal Services - Salaries & Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Supplies	1,000.00	(1,000.00)	.00	.00	.00	.00	.00	+++	699.98
Other Services and Charges	9,720.00	4,744.00	14,464.00	9,439.00	.00	14,463.26	.74	100	9,553.26
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Interfuncl Transfers	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$10,720.00</b>	<b>\$3,744.00</b>	<b>\$14,464.00</b>	<b>\$9,439.00</b>	<b>\$0.00</b>	<b>\$14,463.26</b>	<b>\$0.74</b>	<b>100%</b>	<b>\$10,253.24</b>
<b>Fund 3401 - Federal Forfeiture Fund Totals</b>	<b>\$10,720.00</b>	<b>\$3,744.00</b>	<b>\$14,464.00</b>	<b>\$9,439.00</b>	<b>\$0.00</b>	<b>\$14,463.26</b>	<b>\$0.74</b>		<b>\$10,253.24</b>

## Fund 3403 - Drug Ct Emergency & Contingency

### EXPENSE

Supplies	16,210.00	.00	16,210.00	.00	.00	353.24	15,856.76	2	.00
<b>EXPENSE TOTALS</b>	<b>\$16,210.00</b>	<b>\$0.00</b>	<b>\$16,210.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$353.24</b>	<b>\$15,856.76</b>	<b>2%</b>	<b>\$0.00</b>
<b>Fund 3403 - Drug Ct Emergency &amp; Contingency Totals</b>	<b>\$16,210.00</b>	<b>\$0.00</b>	<b>\$16,210.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$353.24</b>	<b>\$15,856.76</b>		<b>\$0.00</b>

## Fund 6009 - Law Library Fund

### EXPENSE

Personal Services - Salaries & Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>						
<b>Fund 6009 - Law Library Fund Totals</b>	<b>\$0.00</b>		<b>\$0.00</b>						

<b>Grand Totals</b>	<b>\$39,524,391.00</b>	<b>\$4,717,615.00</b>	<b>\$44,242,006.00</b>	<b>\$5,425,111.49</b>	<b>(\$8,278.50)</b>	<b>\$42,407,547.89</b>	<b>\$1,842,736.61</b>		<b>\$41,261,191.55</b>
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## David Hudson

Sebastian County Judge  
County Court House  
35 South 6th Street, Room 106  
Fort Smith, Arkansas 72901  
(479) 783-6139  
FAX (479) 784-1550

January 21, 2016

### Memo

To: Quorum Court  
From: County Judge  
Subject: Report of the Disposal of County Surplus Property

The County Judge's Office disposed of certain property deemed surplus in accordance with the guidelines set forth by ACA 14-16-106 and Act 1014 of 2011.

The County was in possession of property that had out lived its serviceable life and had been replaced in accordance with Sebastian County's Fleet Replacement Plan.

This sale was accomplished by way of Internet Sale through the County's Memo of Understanding with GovDeals, Inc. A Sold Asset Report illustrating the Description, VIN, Buyer and Sale price in enclosed. Three vehicles from the Sheriff's fleet were sold. One vehicle was sold from the Circuit Clerk's office as a vehicle from the Adult Detention Center's assets. Also sold were a few Road equipment items. The total of sales for October 6, 2015 through December 31, 2015 was \$7,300.51. Of that money, \$7,270.51 was placed into the General Fund 1000 account and \$30.00 was placed into the Road Fund 2000 account.

Should you have questions concerning disposal of this property, please do not hesitate to contact me.

Enclosures: Sold Asset Report  
ACA 14-16-106  
Act 1014

cg

Sold Asset Report

Sebastian County, AR

Date range: 10/6/15 - 12/31/15

Description	Category	VIN/Serial	Buyer	Buyer's City	Buyer's State	Sold Amount	GovDeals Fee	Net Results	County Fund
3 Ton Hoist	Road/Highway/Br		Paul Foley	Fort Smith	AR	\$35.00	\$5.00	\$30.00	2000-Road
1988 GMC Truck Radiator	Vehicle Equipme		Bobby Burgett	Fort Smith	AR	\$5.00	\$5.00	\$0.00	2000-Road
2010 Ford Crown Victoria Police Interceptor	Automobiles	2FABP7BV5AX126546	Ken Blue	Arkoma	OK	\$2,025.00	\$151.87	\$1,873.13	1000-County General
2010 Ford Crown Victoria Police Interceptor	Automobiles	2FABP7BVXAX136327	Ken Blue	Arkoma	OK	\$2,000.00	\$150.00	\$1,850.00	1000-County General
2007 Ford Crown Victoria Police Interceptor	Automobiles	2FAFP71W27X159122	Cathy Gage	Dallas	TX	\$935.00	\$70.12	\$864.88	1000-County General
1995 Chevrolet S10 Pickup Reg. Cab Short Bed 2WD	Trucks, Light D	1GCCS1441S8133283	Mark Hare	Alma	AR	\$900.00	\$67.50	\$832.50	1000-County General
2001 Mercury Grand Marquis LS	Automobiles	2MEFM75W31X654299	Russell Hardy	Malvern	AR	\$2,000.00	\$150.00	\$1,850.00	1000-County General
						<b>\$7,900.00</b>	<b>\$599.49</b>	<b>\$7,300.51</b>	

**2012 Arkansas Code**  
**Title 14 - Local Government**  
**Subtitle 2 - County Government**  
**Chapter 16 - Powers Of Counties Generally**  
**Subchapter 1 - -- General Provisions**  
**§ 14-16-106 - Sale or disposal of surplus property.**

(a) If it is determined by the county judge to be surplus, any personal or real property owned by a county may be sold at public auction or by Internet sale to the highest bidder.

(b) (1) Notice of the public auction or Internet sale shall be published at least one (1) time a week for two (2) consecutive weeks in a newspaper having general circulation in the county.

(2) The notice shall specify the description of the property to be sold and the time and place of the public auction or Internet sale.

(c) (1) If it is determined by the county judge and the county assessor that any personal property owned by a county is junk, scrap, discarded, or otherwise of no value to the county, then the property may be disposed of in any manner deemed appropriate by the county judge.

(2) However, the county judge shall report monthly to the quorum court any property that has been disposed of under subdivision (c)(1) of this section.

(d) The county fixed asset listing shall be amended to reflect all sales or disposal of county property made by the county under this section.

(e) If the sale is conducted on the Internet, the invoice from the Internet vendor or publisher shall be accompanied by a statement from the Internet vendor or publisher that the sale was published and conducted on the Internet.

(f) (1) When the sale is complete, the county court shall enter an order approving the sale.

(2) The order shall set forth:

(A) The description of the property sold;

(B) The name of the purchaser;

(C) The terms of the sale;

(D) That the proceeds of the sale have been deposited with the county treasurer; and

(E) The funds to which the proceeds were credited by the county treasurer.

Stricken language would be deleted from and underlined language would be added to present law.  
Act 1014 of the Regular Session

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011

*As Engrossed: S3/16/11*  
**A Bill**

SENATE BILL 852

4  
5 By: Senator D. Wyatt  
6

7 **For An Act To Be Entitled**

8 AN ACT TO AMEND THE PROCEDURES FOR THE SALE OF COUNTY  
9 PROPERTY; AND FOR OTHER PURPOSES.

10  
11  
12 **Subtitle**

13 TO AMEND THE PROCEDURES FOR THE SALE OF  
14 COUNTY PROPERTY.  
15  
16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
18

19 SECTION 1. Arkansas Code § 14-16-105 is amended to read as follows:  
20 14-16-105. Sale of county property generally.

21 (a) The county court of each county shall have power and jurisdiction  
22 to sell and cause to be conveyed any real estate or personal property  
23 belonging to the county and to appropriate the proceeds of the sale for the  
24 use of the county by proceeding in the manner set forth in this section.

25 (b)(1) ~~Whenever~~ When the county judge of ~~any~~ a county shall consider  
26 it advisable and to the best interest of the county to sell and convey any  
27 real or personal property belonging to the county, he or she shall cause an  
28 order to be entered in the county court setting forth:

29 (A) A description of the property to be sold;

30 (B) The reason for the sale; and

31 (C) An order directing the county assessor to cause the  
32 property to be appraised at its fair market value and to certify his or her  
33 appraisal ~~thereof~~ of the property to the county court within a time to be  
34 specified in the order.

35 (2) A certified copy of the order shall be delivered to the  
36 county assessor by the county clerk, and the county clerk shall certify the



03-03-2011 11:58:03 KLL181

1 date of the delivery of the copy on the margin of the record where the order  
2 is recorded.

3 (3) An order and the procedures ~~prescribed~~ as used in this  
4 section shall not be required for any sale by the county of any materials  
5 separated, collected, recovered, or created by a recycling program authorized  
6 and operated by the county. However, the county judge shall maintain a record  
7 of the recyclable materials sold, whether they were sold at public or private  
8 sale, a description of the recyclables sold, the name of the purchaser, and  
9 the terms of the sale. All the proceeds of the sale shall be deposited with  
10 the county treasurer.

11 (4) An order and the procedures described in this section shall  
12 not be required for any conveyance by the county of a conservation easement  
13 as described in the Conservation Easement Act, § 15-20-401 et seq. However,  
14 ~~no such~~ this conveyance shall not be made unless authorized by a majority  
15 vote of the quorum court.

16 (5) If property is sold under § 14-16-106, the requirements of  
17 this section are not applicable.

18 (c)(1) Upon receipt of the certified copy of the order, the county  
19 assessor shall view the property described in the order and shall cause ~~it~~  
20 the property to be appraised at its fair market value.

21 (2) Within the time specified in the order, the assessor shall  
22 file with the county clerk his or her written certificate of appraisal of the  
23 property.

24 (d)(1) If the appraised value of the property described in the order  
25 is less than the sum of two thousand dollars (\$2,000), the property may  
26 thereafter be sold and conveyed by the county judge, either at public or  
27 private sale, by sealed bids or Internet sale for not less than three-fourths  
28 ( $\frac{3}{4}$ ) of the appraised value as shown by the certificate of appraisal filed by  
29 the assessor.

30 (2)(A) If the property will be sold by Internet sale, the notice  
31 of sale shall be placed on the website of the Internet vendor for no less  
32 than eight (8) consecutive days before the date of sale and shall contain a  
33 description of the property to be sold and the time of the sale.

34 (B) An additional notice may be posted on a county-owned  
35 or county-affiliated website, trade website, or business website for no less  
36 than eight (8) consecutive days before the date of sale.

1           ~~(2)~~(3)(A) When the sale has been completed, the county court  
2 shall enter its order approving the sale.

3                   (B) The order shall set forth:

- 4                           (i) The description of the property sold;
- 5                           (ii) The name of the purchaser;
- 6                           (iii) The terms of the sale; and
- 7                           (iv)~~(a)~~ That the proceeds of the sale have been
- 8 deposited with the county treasurer; and
- 9                           ~~(b)~~(v) The funds to which the proceeds were credited
- 10 by the county treasurer.

11           (e)(1)(A)(i) If the appraised value of the property to be sold exceeds  
12 the sum of two thousand dollars (\$2,000), the county judge may sell the  
13 property to the highest and best bidder, upon sealed bids received by the  
14 judge or by Internet sale.

15                           (ii) The sheriff, the treasurer, and the circuit  
16 clerk of the county in which the property is to be sold shall constitute a  
17 board of approval for the sales, and the judge shall be the ex officio chair  
18 of the board without a vote.

19                           (B) ~~Such property, when it~~ When the property exceeds the  
20 appraised value of two thousand dollars (\$2,000), it shall not be sold for  
21 less than three-fourths ( $\frac{3}{4}$ ) of its appraised value as determined by the  
22 certificate of the assessor.

23           (2)(A) Notice of the sale shall be published ~~for~~ in two (2)  
24 consecutive weekly insertions in some newspaper published and having a  
25 general circulation in the county.

26                           (B) The notice shall specify:

- 27                                   (i) The description of the property to be sold;
- 28                                   (ii) The time and place for submitting written bids,
- 29 including that the sale may be conducted on the Internet; and
- 30                                   (iii) The appraised value of the property to be
- 31 sold.

32                           (C) The notice shall be dated and signed by the judge.

33                           (D) If the sale is conducted on the Internet, the notice  
34 shall be placed on the Internet under this section, and the invoice from the  
35 Internet vendor or publisher shall be accompanied by a statement from the  
36 Internet vendor or publisher that the sale was published and conducted on the

1 Internet.

2 (3) The judge shall have the right to reject any and all bids  
3 received by him or her ~~pursuant to~~ under the notice.

4 (4)(A) When the judge has accepted a bid for the property, he or  
5 she, as chair of the approval board, shall immediately call a meeting of the  
6 board, and the proposals to sell at the acceptable bid shall be submitted to  
7 the board for its approval.

8 (B)(i) If a majority of the board approves the sale, then  
9 the judge may sell and convey the property to the highest bidder.

10 (ii) When the sale has been approved and completed,  
11 the county court shall enter an order approving the sale, which shall set  
12 forth the details of the sale as provided in subdivision (d)(2)(B) of this  
13 section.

14 (f)(1)(A)(i) Any sale or conveyance of real or personal property  
15 belonging to any county not made ~~pursuant to~~ under the terms of this section  
16 shall be null and void.

17 (ii) The county fixed-asset list shall be amended to  
18 reflect all sales or conveyances made by the county under this section.

19 (B)(i) Any taxpayer of the county may bring an action to  
20 cancel the sale and to recover possession of the property sold within two (2)  
21 years from the date a sale is consummated.

22 (ii) This action for the use and benefit of the  
23 county is to be taken in the circuit court of the county in which the sale is  
24 made or in any county where personal property so sold may be found.

25 (iii) ~~In the event~~ If the property is recovered for  
26 the county in the action, the purchaser shall not be entitled to a refund of  
27 the consideration paid by him or her for the sale.

28 (2) The procedures for sale and conveyance of county property  
29 set forth in this section shall not apply in these instances:

30 (A) When personal property of the county is traded in on  
31 new or used equipment and credit approximating the fair market price of the  
32 personal property is given to the county toward the purchase price of new  
33 equipment;

34 (B) When the sale of the personal property of the county  
35 involves the sale by the county of any materials separated, collected,  
36 recovered, or created by a recycling program authorized and operated by the

1 county;

2 (C) When the county is conveying an easement, including,  
3 but not limited to, easements granted upon county lands for water  
4 improvements, sewer improvements, gas lines, electric lines, phone lines,  
5 utilities, railways, public roads, highways, and conservation easements as  
6 described in § 15-20-401 et seq. for any of the purposes enumerated in § 15-  
7 20-401 et seq., as the same may be amended from time to time; ~~or~~

8 (D) When the county is leasing county property, including,  
9 but not limited to, leasing county lands or property under § 14-16-108, § 14-  
10 16-109, § 14-16-110, or the Municipalities and Counties Industrial  
11 Development Revenue Bond Law, § 14-164-201 et seq.; or

12 (E) When a sale or disposal of property is conducted under  
13 another section of the Arkansas Code.

14 (g)(1) County hospitals constructed or maintained in whole or part by  
15 taxes approved by the voters shall not be sold unless the sale is approved by  
16 the majority of electors voting on the issue at a general or special  
17 election. This subsection ~~is applicable~~ applies to county hospitals  
18 constructed before and after July 20, 1987.

19 (2) An election shall not be required for the sale of a county  
20 hospital that has been vacant or not used as a county hospital for more than  
21 one hundred twenty (120) days.

22

23 SECTION 2. Arkansas Code § 14-16-106 is amended to read as follows:  
24 14-16-106. Sale or disposal of surplus property.

25 (a) If it is determined by the county judge to be surplus, any  
26 personal or real property owned by a county may be sold at public auction or  
27 Internet auction to the highest bidder.

28 (b)(1) Notice of the public auction shall be published at least one  
29 (1) time a week for two (2) consecutive weeks in a newspaper having general  
30 circulation in the county.

31 (2) The notice shall specify the description of the property to  
32 be sold and the time and place of the public auction.

33 (3)(A) If the property will be sold by Internet sale, the notice  
34 of sale shall be placed on the website of the Internet vendor for no less  
35 than eight (8) consecutive days before the date of sale and shall contain a  
36 description of the property to be sold and the time of the sale.

1                   (B) An additional notice may be posted on a county-owned  
2 or county-affiliated website, trade website, or business website for no less  
3 than eight (8) consecutive days before the date of sale.

4           (c)(1) If it is determined by the county judge and the county assessor  
5 that any personal property owned by a county is junk, scrap, discarded, or  
6 otherwise of no value to the county, then the property may be disposed of in  
7 any manner deemed appropriate by the county judge.

8           (2) However, the county judge shall report monthly to the quorum  
9 court any property that has been disposed of under subdivision (c)(1) of this  
10 section.

11           (d) If the sale is conducted on the Internet, the invoice from the  
12 Internet vendor or publisher shall be accompanied by a statement from the  
13 Internet vendor or publisher that the sale was published and conducted on the  
14 Internet.

15           (e)(1) When the sale is complete, the county court shall enter an  
16 order approving the sale.

17           (2) The order shall set forth:

18                   (A) The description of the property sold;

19                   (B) The name of the purchaser;

20                   (C) The terms of the sale;

21                   (D) That the proceeds of the sale have been deposited with  
22 the county treasurer; and

23                   (E) The funds to which the proceeds were credited by the  
24 county treasurer.

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*/s/D. Wyatt*

**APPROVED: 04/01/2011**

**SEBASTIAN COUNTY QUORUM COURT MEETING  
DECEMBER 15, 2015 @ 7:00 P.M.  
GREENWOOD COURTHOUSE, UPPER COURTROOM  
FORT SMITH, ARKANSAS**

I. CALL TO ORDER

A. Pledge of Allegiance

Sebastian County Judge David Hudson called the meeting to order at 7:02 P.M., and led the Pledge of Allegiance.

B. Invocation

Dickie Robertson led the Invocation.

C. Roll Call

Sharon Brooks, Sebastian County Clerk, called the roll.

Jim Medley	Linda Murry	Phil Hicks	Danny Aldridge
Donald Carter	Bob Schwartz	Shawn Looper	
Rhonda Royal	Dane Fulmer	Tony Crockett	
Dickie Robertson	Johnny Hobbs	John Spradlin	

All 13 members were present. (Bob Schwartz arrived at 7:08 PM, and Rhonda Royal at 7:14 PM)

PUBLIC COMMENTS

First Item:

Judge Hudson asked if there were any Public Comments.

Jenifer Helm, Interim CEO, Area Agency on Aging addressed the Quorum Court stating that she noticed that funding has been cut by 100%. She stated that the \$24,000 has been used for people who have no family close by to help and the Agency has spend 1736 hours for in home care for residents in Sebastian.

JP John Spradlin asked how many counties are being served, Ms. Helms responded "Six", with Franklin County being the only one who contributes funds in the amount of \$12,000.

Jim Medley asked if, she had a copy of the Audit Report from last year for the Quorum Court Members to review. Jenifer stated she did not have the report with her but she would be glad to provide them with a copy. He stated that the finances were in great shape before he left and that the unobligated million dollars or more could be used for those program as well as grants.

Ms. Helms pointed out that everyone got cut 3%, but the Area Agency on Aging got cut 100% and that she would like for them to reconsider reinstating the funds to the Agency.

**SEBASTIAN COUNTY QUORUM COURT MEETING  
DECEMBER 15, 2015 @ 7:00 P.M.  
GREENWOOD COURTHOUSE, UPPER COURTROOM  
FORT SMITH, ARKANSAS**

II. APPROVAL OF MINUTES

Next Item:

- A. November 05, 2015 Quorum Court Special Meeting
- B. November 12, 2015 Quorum Court Special Meeting
- C. November 18, 2015 Quorum Court Special Meeting
- D. November 18, 2015 Quorum Court Special Meeting
- E. November 19, 2015 Quorum Court Special Meeting

Linda Murry made a motion to approve the minutes. Dickie Robertson seconded the motion.

The motion passed unanimously by Voice Vote.

III. COMMITTEE AND OTHER REGULAR REPORTS

Next Item:

- A. Executive Report of the County Judge

Judge Hudson stated that he did not have a printed Executive Report. He presented a Report Recapping the Budget for 2016.

Next Item:

Scott Stubblefield presented a Memo regarding Mobile Devices and Vehicles. The Memo includes a list of all employees that have been issue Mobile Device and those that have County Vehicles. Also, the Memo included an attached Mobile Device Justification and Request Form.

Shawn Looper made a motion to draft an Ordinance that for every Mobile Device that is added to a Department, a Justification Request Form must be completed for Scott Stubblefield's review. John Spradlin seconded the motion.

The Motion passed unanimously by Voice Vote.

Next Item:

Scott presented a Memo regarding the Water Usage at Ben Geren Park and after a Historical Water Usage Research, Stubblefield recommended adjusting the Water Budget for Ben Geren Park from \$38,000 to \$20,000.

Shawn Looper made a motion to approve the recommendation. Jim Medley seconded the motion.

The motion passed unanimously by Voice Vote.

**SEBASTIAN COUNTY QUORUM COURT MEETING  
DECEMBER 15, 2015 @ 7:00 P.M.  
GREENWOOD COURTHOUSE, UPPER COURTROOM  
FORT SMITH, ARKANSAS**

Next Item:

Judge Hudson introduced Kevin Smith as Director of Technology. He stated that Kevin comes with Fifteen years of experience in IT, Two years with the County, a Bachelor Degree in Computer Information and a Masters in Information Technology.

Next Item:

PA, Dan Shue, addressed the Quorum Court in reference to Robert's Rule of Order and Quorum Court Procedures. Shue, advised the Board in a letter regarding Abstained Votes included in the Agenda with an attached email from JP Danny Aldridge.

Dane Fulmer made a motion to rescind the Third Vote on the Smoking Ordinance. Bob Schwartz seconded the motion.

Sharon Brooks called the roll.

The motion failed with 3 Yes Votes and 9 No Votes (No votes were Danny Aldridge, Jim Medley, Donald Carter, Rhonda Royal, Dickie Robertson, Linda Murry, Bob Schwartz, Johnny Hobbs, Phil Hicks and Shawn Looper).

IV. OLD BUSINESS

Next Item:

A. Road Department 2016 Merit Plan

Judge Hudson suggested bringing the Road Department Merit Increases back to the board in January due to the Merit disbursements confusion on the Spreadsheet.

Shawn Looper asked Jim with the Road Department if he was okay with the proposed Merit Increases and he stated yes.

Shawn Looper made a motion to approve the Merit Increases. Johnny Hobbs seconded the motion.

The motion passed unanimously by Voice Vote.

VI. NEW BUSINESS

Next Item:

A. An Appropriation Ordinance Amending Budget Ordinance 2015-19 in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2015 Budget; and for Other Purposes.

Sharon Brooks read the Ordinance.

**SEBASTIAN COUNTY QUORUM COURT MEETING  
DECEMBER 15, 2015 @ 7:00 P.M.  
GREENWOOD COURTHOUSE, UPPER COURTROOM  
FORT SMITH, ARKANSAS**

Shawn Looper made a motion approve Ordinance. Tony Crocket seconded the motion.

Sharon Brooks called the roll.

Ordinance 2015-21 passed unanimously.

Next Item:

B. An Ordinance Appropriating Funds, Establishing County Salaries and Positions, Adopting a Classification System and Salary Schedule for County Employees, and Approving the 2016 Budget for Sebastian County; and for Other Purposes.

Sharon Brooks read the Ordinance.

Shawn Looper made a motion approve the Ordinance. Tony Crocket seconded the motion.  
Sharon Brooks called the roll.

Ordinance 2015-22 passed unanimously.

Next Item:

C. An Appropriation Ordinance Amending Budget Ordinance 2015- 22in Order to Appropriate Additional Funds and Approve Additional Expenditures for County Offices and Departments in the 2016 Budget; and for Other Purposes.

Sharon Brooks read the Ordinance.

Shawn Looper made a motion approve the Ordinance. Johnny Hobbs seconded the motion.

Sharon Brooks called the roll.

Ordinance 2015-23 passed unanimously.

Sharon Brooks read the Ordinance.

Next Item:

D. An Ordinance Designating Fine Collection Responsibility for the Collection of Fines Assessed Upon Defendants in the Circuit Courts and District Courts as Required by ACA 16-13-709.

Dickie Robertson made a motion to suspend the Rules, put on 2<sup>nd</sup> Reading, by Title only. Shawn Looper seconded the motion.

SEBASTIAN COUNTY QUORUM COURT MEETING  
DECEMBER 15, 2015 @ 7:00 P.M.  
GREENWOOD COURTHOUSE, UPPER COURTROOM  
FORT SMITH, ARKANSAS

Sharon Brooks called the roll.

The motion passed 13-0.

Dickie Robertson made a motion to suspend the Rules, put on 3rd Reading, by Title only. Shawn Looper seconded the motion.

Sharon Brooks called the roll.

The motion passed 13-0.

Dickie Robertson made a motion to adopt the Ordinance. Shawn Looper seconded the motion.

Sharon Brooks called the roll.

The motion passed 13-0.

Dickie Robertson made a motion to approve Ordinance. Shawn Looper seconded the motion.

Sharon Brooks called the roll.

Ordinance 2015-24 passed unanimously.

Next Item:

E. A Resolution Supporting The NACO Stepping Up Initiative

Shawn Looper made a motion to approve the Resolution. Johnny Hobbs seconded the motion.

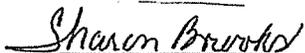
Resolution 2015-15 passed by Voice Vote.

Shawn Looper made a motion to adjourn the meeting. Tony Crockett seconded the motion.

The motion passed by Voice Vote.

Meeting was adjourned at 8:33 P.M.

Respectfully Submitted,



Sharon Brooks, County Clerk



Marcela White, Deputy Clerk

## 2016 Capital Budget Proposals January 26, 2016

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III.	Summary of 2016 Equipment Proposals by Fund	

2016 Requested Capital	Computer	Other	Total
General Fund	\$ 116,188.00	\$1,182,036.00	\$1,298,224.00
Commission Funds	\$ 19,721.00	\$ 29,612.00	\$ 49,333.00
Reserve Fund	\$ -	\$1,263,279.00	\$1,263,279.00
Haz Mat Response Fund	\$ -	\$ 10,000.00	\$ 10,000.00
Circuit Court Automation Fund	\$ 1,000.00	\$ -	\$ 1,000.00
Sebastian County Library Fund	\$ 5,163.00	\$ 21,795.00	\$ 26,958.00
Communication Facilities & Equipment Fund	\$ 5,321.00	\$ 19,048.00	\$ 24,369.00
County Library Sales Tax Fund	\$ 5,767.00	\$ 11,204.00	\$ 16,971.00
Emergency 911 Fund	\$ 4,000.00	\$ 10,000.00	\$ 14,000.00
<b>Total of All Funds</b>	<b>\$157,160.00</b>	<b>\$2,546,974.00</b>	<b>\$2,704,134.00</b>

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**2016 Capital Budget Proposals**  
**January 26, 2016**

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**SEBASTIAN COUNTY**  
TECHNOLOGY SERVICES

## Memo

**To:** Quorum Court  
**CC:** David Hudson, County Judge  
 Melissa Sinclair, Comptroller  
**From:** Kevin Smith, Director, Technology Services  
**Date:** January 21, 2015  
**Re:** 2016 technology requests – annual replacement plan and new requests

In 2010, the County implemented a Technology Replacement plan. The goals of the plan are to:

- Assure that appropriate computing resources are available to support the needs of the department;
- Assure that each employee who uses computing resources has a computer of sufficient capability to fulfill his/her responsibilities;
- Implement minimum standards for computing equipment in the County and promote uniformity of technology levels;
- Ease resource and financial planning by reducing the effort involved in departmental budgeting and planning for new computers. Eliminate the need to request capital equipment reviews, write requisitions, and request installations
- Provide for the cost effective and timely purchasing and installation of new equipment while decreasing the deployment time for new equipment; and
- Expedite the disposal of old equipment.

The table below shows the replacement plan summary by fund for 2016 proposed and 2010- 2015 funded:

2016 Requested	Total
County General	\$107,700
Commission Funds	\$4,900
Circuit Court Automation Fund	\$1,000

2015 Funded	Total
County General	\$75,800
Treasurer Automation	\$ 4,000
Assessor Commission	\$12,900
Circuit Court Automation	\$ 7,000
Assessor Amendment 79	\$ 1,000
District Court Automation	\$1,300
Communications Facility &	\$ 3,000

2014 Funded	Total
County General	\$77,182
Road	\$600

2013 Funded	Total
County General	\$44,715
Assessor Commission	\$1,500
GWDC	\$4,200
County Recorder	\$615

2012 Funded	Total
County General	\$81,206
Collector Commission	\$4,851
Assessor Commission	\$36,790
GWDC	\$1,268
County Recorder	\$634
Road	\$1,047
Treasurer Commission	\$6,945

2011 Funded	Total
County General	\$100,046
Treasurer Commission	\$2,500
Collector Commission	\$1,816
Assessor Commission	\$1,708
Assessor Act 79	\$1,300
GWDC Automation	\$1,058
County Recorder	\$1,300
Road	\$2,766

2010 Funded	Total
County General	\$128,036
Commission	\$10,212
Assessor Act 1892	\$3,150
Sheriff Radio	\$3,020

In addition to equipment being recommended for replacement in 2016, equipment for the following funds has been requested, reviewed & recommended for funding per County Resolution 88-5:

County General	\$8488
Collector's Automation	\$1500
County Recorder	\$13,321
Sheriff's Radio Equipment	\$5,321
County Library	\$5,163
Emergency 911	\$4,000
Regional Library Sales Tax	\$5,767

Please do not hesitate to contact me should you have any questions.

**Sebastian County**  
**PC and Printer Replacement Cycle**  
**February 17, 2015**

This policy applies to personal computers and printers attached to the county network and personal computers and printers needing to fully participate in the information technology enterprise.

Every personal computer and printer will be replaced with a new computer a minimum of once every five years. At the time of purchase, new computer equipment must be coordinated through the Information Systems Department as set forth in Resolution 88-5.

Information Services support is structured around the five year replacement cycle. The highest level of support is provided for software and hardware less than five years old.

Changing business practices, new technology, and new software applications often dictate the level of technology necessary for personal computers. These factors often force a more frequent replacement cycle than once every five years for employees affected by the changing business practices or those using the new technology or software. Before a major change in systems or applications is adopted, careful consideration should be given to any corresponding change in hardware requirements.

RESOLUTION NO. 88- 5

A RESOLUTION TO PROVIDE FOR THE FORMAL REVIEW AND EVALUATION OF DATA PROCESSING HARDWARE AND SOFTWARE PROPOSALS BY THE DATA PROCESSING DEPARTMENT PRIOR TO SUBMITTAL TO THE QUORUM COURT.

"BE IT RESOLVED BY THE QUORUM COURT OF THE COUNTY OF SEBASTIAN, STATE OF ARKANSAS, THAT:"

Section 1. The purpose of this resolution is to establish a formal policy to provide for the review and evaluation of software and hardware proposals by the Data Processing Department prior to submittal of those proposals to the Quorum Court for funding.

Section 2. Proposals for hardware or software systems to be used by county offices and departments shall include a written report reflecting the review and analysis of the proposed system by the Data Processing Department. In addition, the Data Processing Manager or staff will be available to answer questions and provide additional information in the Quorum Court meetings where data processing system additions are to be reviewed and discussed.

DATE: September 21, 1988 APPROVED: [Signature]  
COUNTY JUDGE

ATTEST: [Signature]  
COUNTY CLERK

## SEBASTIAN COUNTY, ARKANSAS FLEET EQUIPMENT REPLACEMENT PLAN

Sebastian County Government has over 300 vehicles, trailers, and pieces of heavy equipment in inventory. Most of this number is concentrated in the County Judge's Department and the Sheriff's Law Enforcement division. This document contains the criteria used by the different departments to determine when any vehicle or piece of equipment should be replaced. Also included in this document, where currently available, is information on replacement frequency for budget planning purposes.

There are generally two methods of vehicle replacement. The first, which is most widely used by the County, involves using a vehicle for as long as possible before it becomes a chronic maintenance issue and it needs to be replaced. Such vehicles are continually assigned lighter duty over their useful life until they are of little or no value. This method postpones new vehicle purchases for longer periods of time; however, it usually guarantees a very low salvage or trade value.

The second method is planned replacement. This involves calculating in advance how long you want to keep a vehicle, based on an estimated number of miles driven per year. This approach allows you to plan, budget and/or hold back funds for the replacement of the vehicle and use the trade-in value of the vehicle to help offset the cost.

Historically, Sebastian County departments use both methods. Normally, each vehicle or piece of equipment is evaluated as to; ability to pass it down to a less demanding use in the same department, assignment to a different department or whether to trade it in, or to auction it. Evaluation is based upon what will provide the best return and operating efficiencies for the County as a whole.

### I. Road Department

The Sebastian County Road Department purchases light and heavy duty trucks and equipment for use in maintaining the County road system. Often, when a Road Department vehicle is nearing its useful service life to the Road Department, it is passed to other County Departments such as Ben Geren Park, Sheriff Department, Maintenance Department and Animal Control. The reasoning behind this is that the level of use will be substantially less and therefore, more "life" can be squeezed out of the vehicle. This allows for the optimal utilization of the asset and maximizes taxpayers' dollars.

- A. Heavy Equipment- This consists of items such as motor graders, tractors, dozers, front loaders, backhoes, rollers, generators, mowers, and other equipment used in the construction/maintenance of roads.
  - 1. Preventive maintenance on each piece of heavy equipment is dictated by the hours of service. Generally each piece of equipment is serviced every 100 hours. Trailers are serviced periodically on an as-needed basis. The County participates in a free service offered by Caterpillar to analyze samples of used motor oil.

This analysis can identify warning signs of dirt, moisture, or other indicators that a motor might need more aggressive maintenance before it becomes a more serious (and more expensive) problem.\*

2. Replacement. The Road Department Equipment Fleet is monitored and evaluated on an annual basis to identify needs for equipment replacement. Each piece of equipment is closely evaluated based on operational capabilities and down time in order to determine replacement needs. The number of hours of operation, mileage, and overall condition are all used to determine if a piece of equipment needs to be replaced or how much longer it can be expected to last. The continual improvement of the County Road system plays an important role in equipment replacement planning. For example, the reduction in the number of miles of unpaved County roads has reduced the demands on motor grader equipment. Fewer pieces of this type of equipment need to be purchased, and the equipment lasts longer.

#### B. Heavy Trucks

1. Preventive Maintenance. Oil changes and filter/lube/tire services are performed every 4,000 miles.\*
2. Replacement. The Road Department follows a five year replacement plan on large 10-yard dump trucks. The plan has served the County well in keeping reliable heavy trucks in operation while providing a good trade value for the used trucks. Departmental maintenance and operational policies enhance the trade value of these trucks, while purchasing in multiple units has reduced the procurement cost. Generally, heavy dump trucks will have traveled in excess of 100,000 miles when they are replaced.

The County also operates several smaller Six (6) and Eight (8)-yard dump trucks. These trucks generally are replaced only on an as-needed basis. When a good older truck shows signs of age, it may be reduced from daily duty to light duty (snow plow, for example) before it is eventually auctioned or traded.

The County is planning on moving to larger capacity dump trucks and getting away from the smallest variety. Again, as in other decisions, this is based upon operating efficiencies such as length of haul and capacity.

#### C. Light Trucks

1. Preventive Maintenance. Oil changes and filter/lube/tire services are performed every 3,000 miles on pickup trucks.\*

\*The possibility of using "Synthetic Oil" has been evaluated by the Road Department. At this time, it has not proven to be a good operational choice. This will be reevaluated as new technologies and equipment become available.

## 2. Replacement.

- a. Light duty pickup trucks are evaluated individually for replacement. Pickup trucks generally have a service life of 10-12 years and are only replaced earlier if they become a chronic maintenance problem. New pickup trucks are generally assigned to employees that serve more critical response needs, and their current vehicles are passed down to someone with lighter duty requirements.

A pickup truck might be passed down two or three times within the Road Department before it is offered to another department or selected for replacement.

- b. County Judge's Vehicle. In the past, the County Judge's vehicle has generally followed a two or three-year replacement plan, depending on the condition of the vehicle. The County Judge typically puts 20,000 miles per year on the vehicle.

1. The County Judge's vehicle is budgeted from the Road Department based upon the County Judge's Road Department responsibilities. Because operational deficiencies were noted in past vehicle selection, the county switched from a sedan to a 4-wheel drive Sport Utility Vehicle. This vehicle was selected based on the need for the County Judge to respond to emergency situations during a disaster (for example, ice storm, tornado, and flooding), and the ability to go throughout the County to survey road and bridge work. When the County Judge's vehicle is replaced, it is passed to other administrative staff members in order to keep later model vehicles in operation. The replacement plan should be every 2 years. Positions that need to be supported through this vehicle replacement plan would include the County Administrator, Purchasing/Facilities Administrator, Park Administrator and/or other as approved by the County Judge. The replacement should be on a rotating basis with the oldest vehicle or worst condition being replaced.

## II. Courthouse Maintenance

The Courthouse Maintenance Department for many years primarily used vehicles transferred out of the Road Department. The Maintenance Department currently has two (2) ¾ ton pickups and one (1) ½ ton pickup with a camper shell. The ¾ ton pickups were purchased from the general fund in 2008 and 2010. These are a 2008 Ford F250 and a

2011 Ford F250. The ½ ton pickup with a camper shell is a 2007 Ford F150. It is the Coroner's old vehicle and before that came from the Road department.

1. Preventive Maintenance. Oil changes and filter/lube/tire service is to be performed every 3,000 miles.
2. Replacement. The Courthouse Maintenance vehicles are not on a planned replacement schedule, but are evaluated individually for mileage maintenance problems and overall wear.

### III. Ambulance

#### A. Ambulances

1. The Ambulance MICU boxes have 15 year warranties, and are reconditioned and remounted when their respective chassis are replaced.

The exception to this is the 2012 Ambulance MICU box, which has a lifetime warranty.

Preventive Maintenance- Oil changes and filter/lube/tire service are to be performed every 3,000 miles. Transmissions are serviced every 30,000 miles.

2. Replacement. The ambulance vehicle replacement plan was changed in 2006 from a three (3) year to a five (5) year replacement plan. An Ambulance Reserve Fund was set up with \$35,000 per year to help defray the cost. In 2014 the ambulance replacement fund was replaced with 2% of the County's portion of the one (1) percent sales tax starting July 1, 2014. Two new larger chassis ambulances were put into service in 2009 and a third purchased in 2012, and should see a longer life from these vehicles. The annual allocation will need to be adjusted based up on the plan to upgrade these units to higher cost ambulance.

Note-The above plan does not allow for a trade-in value on either the used chassis or used MICU box. Any trade-in value obtained would be used to defray the cost of inflation in the cost of the vehicles over the life of the proposed plan.

#### B. Emergency Management Vehicles

A vehicle was purchased new from the Emergency Management Budget for the first time in 2001 from General Funds and again in 2008 a Ford Expedition was purchased from General Funds. The Emergency Management Department has a 2006 ¾ ton pickup truck purchased from Grant Funds in 2006 and a 2013 one-ton pickup truck purchased from grant funds in 2013. In previous years, the Director has received a vehicle passed down from the County Judge.

1. Preventive Maintenance. Maintenance on a new vehicle should be per the dealer warranty specifications. This vehicle is typically driven 20,000 – 25,000 miles per year, so warranties and extended warranties should be evaluated at the time of purchase.
2. Replacement. The Director's vehicle will be replaced with Grant Funds.

#### **IV. County Assessor**

The County Assessor maintains six (6) vehicles, five (5) pickup trucks purchased in 2006 & 2007 and one (1) van purchased in 2005, for use by the Real Estate Appraisers that travel the County performing their job.

1. Preventive Maintenance. New vehicles are to be serviced every 4,000 miles. Vehicles older than five (5) years are to be serviced every 2,500 miles.
2. Replacement. These vehicles are typically evaluated from year to year and replacement is requested on an as-needed basis. Replacement is generally requested when a vehicle has reached 75,000 miles.

#### **V. County Sheriff**

The Sheriff Department operates patrol cruisers, passenger cars, buses, SUV's and vans.

##### **A. Patrol Cruisers**

1. Preventive Maintenance. Oil changes and filter/lube/tire services are performed every 4,000 miles or as needed.
2. Replacement. Vehicles 3 years old or with 100,000 miles are designated for replacement. Trade-in value on each vehicle is evaluated at that time. Exceptions to this policy include vehicles that have been involved in accidents and vehicles that exhibit chronic maintenance problems.

##### **B. Sedans and other passenger vehicles**

1. Preventive Maintenance. Oil changes and filter/lube/tire services are to be performed every 4,000 miles on new vehicles, and every 2,500 miles on vehicles more than three years old.
2. Replacement. Vehicles are typically designated for replacement at 3 years of age or 100,000 miles, unless determined useful for another purpose within the department. Vehicles more than three years old are evaluated annually based on condition and maintenance required.

C. Transport/Passenger Vans

1. Preventive Maintenance. Oil changes and filter/lube/tire services are To be performed every 3,000 miles.
2. Replacement. These vehicles are evaluated annually based on their condition and maintenance required.

VI. Ben Geren Park

Ben Geren Park and Golf Course Administration developed a comprehensive capital equipment inventory and replacement policy in 1997. This document generalizes the detailed policy, and the entire policy is available upon request. Periodically, vehicles from the Road Department have been passed to the Park Department, and are suitable for local park maintenance use.

A. Tractors, Trucks, Large Equipment- (Vehicles, such as pickups or passenger Cars, are currently not purchased new at the park). Surplus Vehicles are reassigned to the Park to replace worn out units that are unserviceable.

1. Preventive Maintenance. Service performed per the manufacturer specifications on each piece of equipment. The used vehicles (pickups, SUV's) are serviced every 3,000 miles.
2. Replacement. Thirteen (13) pieces of equipment (backhoes, large specialty mowers, and tractors). Each has an estimated useful life of 8 to 12 years, depending on whether it is used daily, seasonally, or occasionally.

B. Mowers- (These are mostly Greens Mowers)

1. Preventive Maintenance. Service is to be performed per the manufacturer's specification on each piece of equipment.
2. Replacement. Greens Mowers have an estimated useful life range of Four (4) to Six (6) years.

C. Utility Vehicles- These are maintenance carts that are used on the golf course.

1. Preventive Maintenance. Service performed per the manufacturers specifications on each piece of equipment.
2. Replacement. These items have an estimated useful life of 8 to 10 years.

D. Equipment- This includes sod cutters, trailers, range ball picker, top dressing machines, chemical spreaders, tiller, aerator, etc.

1. Preventive Maintenance. Service on large equipment is performed per manufacturer specifications. Small hand tools such as weed-eaters and chain saws are serviced annually including oil filters and spark plugs.
  2. These items have an estimated useful life of 6 to 12 years.
- E. Golf Carts- Seventy (70) cart fleet (69 golf carts, 1 ball picker). The fleet was purchased using a four year financed conditional sale. This will allow for a better per cart purchase price, retained equity, and a four year cart rotation to provide quality equipment to retain customer sentiment.

## **VII. County Clerk**

The County Clerk maintains one (1) vehicle, a 2015 Dodge Durango. This is used for travel inside and outside the County as the job requires.

1. Preventive Maintenance. Maintenance on this vehicle should be per the dealer warranty specifications.
2. Replacement. This vehicle is evaluated from year to year and replacement requested on an as needed basis.

## **VIII. County Treasurer**

The County Treasurer maintains one (1) vehicle, a 2015 Chevy Equinox. This is used for travel inside and outside the County as the job requires.

1. Preventive Maintenance. Maintenance on this vehicle should be per the dealer warranty specifications.
2. Replacement. This vehicle is evaluated from year to year and a replacement is to be requested on an as-needed basis.

## **IX. Circuit Clerk**

The Circuit Clerk maintains two (2) vehicles, a 2015 Dodge Durango and a 2009 Toyota Prius. The 2009 Toyota Prius is utilized by the staff at the 4th Street Annex for delivery of case files to and from the Courts Building. The 2015 Dodge Durango is used for travel inside and outside the County as the job requires.

1. Preventive Maintenance. Maintenance on both vehicles should be per dealer warranty specifications.
2. Replacement. These vehicles are evaluated from year to year and replacements are to be requested on an as-needed basis.

## **X. County Coroner**

The County Coroner maintains one (1) vehicle, a 2014 F150 ½ ton pickup truck.

1. Preventive Maintenance. Maintenance to be performed as needed.
2. Replacement. This vehicle is to be evaluated from year to year and a replacement requested on an as-needed basis.

**Capital Outlay for 2016**

1000 General Fund	<u>Requested</u>
0101 County Clerk	
4016 Computer Equipment Purchase	
Computer Replacement Plan	\$3,250.00
0102 Circuit Clerk	
4013 Small Machinery & Equip	
3 LT Time/Date Stamps	\$1,830.00
0108 Courthouse Maintenance	
4002 Bldgs(Purchase & Improv)	
Bathroom Remodel for 4th & Parker	\$50,000.00
Exterior Clean and Seal for FSCH	\$160,000.00
Integrated Security System for FSCH	\$50,000.00
0113 Financial Management	
4016 Computer Equipment Purchase	
Computer Replacement Plan	\$4,000.00
0115 Information Systems	
4015 Office Equipment-Purchase	
Copier, Color, Kyocera 30151Ci	\$5,940.00
4016 Computer Equipment Purchase	
Capital Replacement - including switches, storage	
and blades	\$35,000.00
Emergency & Contingency	\$10,000.00
Computer Replacement Plan	\$2,000.00
0117 Purchasing/HR	
4016 Computer Equipment Purchase	
Computer Replacement Plan	\$1,000.00
0301 Ambulance	
4005 Vehicles	
2016 Ford F-350 Horton Ambulance	\$250,000.00
4016 Computer Equipment Purchase	
Computer Replacement Plan	\$650.00
0400 Sheriff	
4002 Bldgs (Purchase & Improvement)	
Replace carpet in Special Services & Accounting area	\$1,923.00
4005 Vehicles	
(6) Replacement Vehicles 2015 Tahoes	\$199,669.00
Removal of old equip, purchase and installation of new safety	
equipment	\$15,536.00
Paint of one unit	\$1,317.00
4013 Small Machinery & Equipment	
(2) Raptor series Dual KA mobile rader with wireless remote	\$4,080.00
(3) Tasers #11003 yellow with power	
magazines/holsters/cartridges	\$3,734.00

**Capital Outlay for 2016**

	<u>Requested</u>
<b>0400 Sheriff Cont'd</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$18,550.00
<b>0401 Circuit Judge Div I</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$650.00
<b>0402 Circuit Judge Div II</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$1,000.00
<b>0403 Circuit Judge Div III</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$3,000.00
<b>0404 Circuit Judge Div V</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$2,000.00
<b>0407 Circuit Judge Div IV</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$2,000.00
<b>0414 Juvenile Probation</b>	
<b>4013 Small Machinery &amp; Equipment</b>	
Fax/Copier	\$450.00
<b>0415 Juvenile Detention Center</b>	
<b>4013 Small Machinery &amp; Equip</b>	
(4) new radios	\$5,500.00
<b>0416 Prosecuting Attorney</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$8,000.00
<b>0417 Public Defender</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$10,000.00
<b>0418 Adult Detention Center</b>	
<b>4005 Vehicles</b>	
2016 Ford Police Interceptor	\$24,089.00
Cage Install, Wiring and County Decals	\$3,800.00
<b>4013 Small Machinery &amp; Equipment</b>	
Cisco 24Port POE Smart Plus Switch	\$361.00
Cisco Aironet 2602i/Wireless Unit for Each POD	\$5,856.00
Lock Box for Wireless AP's from Accu-Tech	\$704.00
Radio - APX 4000 Portable-Batter, Charger, Program	\$17,536.00

**Capital Outlay for 2016**

	<u>Requested</u>
<b>0418 Adult Detention Center - Cont'd</b>	
<b>4016 Computer Equipment Purchase</b>	
CPU and Monitor for ACIC	\$787.00
CPU and Monitor for Jail Intake	\$787.00
Laptop Computer for Each POD Deputy	\$2,778.00
Lexmark MX310DN Printer for Visitation	\$428.00
Computer Replacement Plan	\$2,000.00
<b>0422 Courthouse Security</b>	
<b>4013 Small Machinery &amp; Equipment</b>	
(2) fully equiped Taser X26C	\$2,195.00
<b>4016 Computer Equipment Purchase</b>	
Lexmark CS410DN color copier/printer	\$474.00
<b>0432 ADC Maintenance</b>	
<b>4002 Bldgs (Purchase &amp; Improv)</b>	
Control Panels/Doors MTI	\$193,800.00
POD Shower Valves	\$47,000.00
TB Lighting Units & Replacement Lamps AFSI	\$9,822.00
HVAC Replacement for Adult Detention Center	\$35,000.00
<b>0433 ADC Medical</b>	
<b>4013 Small Machinery &amp; Equip</b>	
(2) Automated External Defibrillators	\$4,911.00
I-Stat Chemistry Analyzer	\$10,805.00
<b>4016 Computer Equipment Purchase</b>	
(1) Lexmark Printer CX310DN	\$622.00
(2) LVO Laptops	\$1,112.00
Computer Replacement Plan	\$2,650.00
<b>0505 Emergency Management</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$650.00
<b>0601 Ben Geren Park</b>	
<b>4002 Bldgs (Purchase &amp; Improv)</b>	
New Greens for Gator Golf	\$14,500.00
<b>4013 Small Machinery &amp; Equipment</b>	
Zero Turn Mower	\$29,200.00
<b>4016 Computer Equipment Purchase</b>	
Laptop for Park Maintenance Supervisor	\$1,500.00
Computer Replacement Plan	\$650.00
<b>0604 Ben Geren Park Pro Shop</b>	
<b>4016 Computer Equipment Purchase</b>	
Computer Replacement Plan	\$650.00
<b>5055 Lease Purchase Principal</b>	
Golf Cart Purchase	\$32,074.00
<b>5006 Lease Purchase Interest</b>	
Interest for Golf Cart Purchase	\$404.00
<b>Total General Fund</b>	<b><u>\$1,298,224.00</u></b>

**Capital Outlay for 2016**

		<u>Requested</u>
1001	<b>General Reserve Fund</b>	
	0131 <b>County Facilities Improvement</b>	
	4002 <b>Completion of Ben Geren Soccer Complex (sod &amp; irrigation)</b>	\$16,763.00 <del>(\$13,524 paid out of 2015)</del>
	0311 <b>EMS Facility</b>	
	4012 <b>Building Construction</b>	
	Construction of Ambulance Facility	\$1,246,516.00 <del>this should be 1,246,516</del>
	<b>Total General Reserve Fund</b>	<b><u>\$1,263,279.00</u></b>
1810	<b>Haz Mat Response</b>	
	0506 <b>Haz Mat Response</b>	
	4013 <b>Small Machinery &amp; Equipment</b>	
	Emergency & Contingency	\$10,000.00
	<b>Total Haz Mat Response</b>	<b><u>\$10,000.00</u></b>
1800	<b>0103 Treasurer</b>	
	4016 <b>Computer Equipment Purchase</b>	
	Computer Replacement Plan	\$1,000.00
	<b>Total Treasurer's Commission Fund</b>	<b><u>\$1,000.00</u></b>
1802	<b>0105 Assessor</b>	
	4005 <b>Vehicles</b>	
	2016 Truck	\$21,386.00
	4016 <b>Computer Equipment Purchase</b>	
	Computer Replacement Plan	\$3,250.00
	<b>Total Assessor's Commission Fund</b>	<b><u>\$24,636.00</u></b>
1902	<b>0464 Homeland Security Grant</b>	
	4026 <b>Special Projects</b>	
	Digital Hybrid Radio Control Assembly	\$44,268.00 <del>Paid in 2015</del>
	<b>Total Homeland Security Grant</b>	<b><u>\$0.00</u></b>
3001	<b>0126 Collector's Automation Fund</b>	
	4016 <b>Computer Equipment Purchase</b>	
	Computer for Greenwood Office	\$1,500.00
	<b>Total Collector's Automation Fund</b>	<b><u>\$1,500.00</u></b>
3002	<b>0124 Court Automation - Circuit</b>	
	4016 <b>Computer Equipment Purchase</b>	
	Computer Replacement Plan	\$1,000.00
	<b>Total Circuit Court Automation</b>	<b><u>\$1,000.00</u></b>
3006	<b>0122 County Recorder Dept</b>	
	4015 <b>Office Equipment Purchase</b>	
	Kyocera Task Alfa 3551ci Copier	\$8,226.00
	4016 <b>Computer Equipment Purchase</b>	
	Colortrac SmarLF SC 36m Xpress Scanner	\$4,270.00
	HP Designjet T2500 PS 36IN Scanner	\$9,051.00
	Computer Replacement Plan	\$650.00
	<b>Total Recorder's Cost Fund</b>	<b><u>\$22,197.00</u></b>

**Capital Outlay for 2016**

		<u>Requested</u>
3008	<b>0600 Sebastian County Library</b>	
	<b>4005 Vehicles</b>	
	Annual Contribution matched by Scott Co Library	\$500.00
	<b>4015 Office Equipment-Purchase</b>	
	Book truck for each building	\$1,105.00
	Metal storage cabinets at Greenwood	\$1,191.00
	Replace wall book return system at Greenwood	\$1,260.00
	Install new outdoor book return at Greenwood	\$2,069.00
	Single faced shelving for Lavaca Branch	\$670.00
	<b>4016 Computer Equipment Purchase</b>	
	Replace library computers as needed	\$5,163.00
	<b>4018 Reserve</b>	
	Emergencies, unanticipated needs	\$10,000.00
	<b>4019 Equipment Replacement</b>	
	AC Units are 20 yrs old and could need to be replaced	\$5,000.00
	<b>Total Sebastian County Library Fund</b>	<u>\$26,958.00</u>
3014	<b>0427 Sheriff's Radio Equipment</b>	
	<b>4013 Small Machinery &amp; Equipment</b>	
	(1) Bosch 16Ch DVR 960 H	\$2,364.00
	(3) Surface 3-10" .8 Intel	\$1,646.00
	(3) tablet and clamping cradle and keyboards	\$916.00
	<b>4016 Computer Equipment Purchase</b>	
	(3) Acers Touch Screen Monitors 23 in each with mount arms	\$4,105.00
	(3) Dell Touch Monitor for 911 System	\$1,216.00
	<b>4025 A Win Radio System/Radios</b>	
	(14) XTI Portable batteries, 2700 Mah	\$2,443.00
	(3) APX4000 Portable AWIN Radios	\$10,632.00
	(6) APX 4000 Portable batteries, 2300 Mah	\$1,047.00
	<b>Total Communication Facilities &amp; Equipment Fund</b>	<u>\$24,369.00</u>
3400	<b>0603 County Library Sales Tax</b>	
	<b>4015 Office Equipment-Purchase</b>	
	Add end panels to new shelving at Greenwood	\$419.00
	New steel shelving at Greenwood, double faced 84"	\$4,278.00
	<b>4016 Computer Equipment Purchase</b>	
	Replace public access computer workstations	\$3,442.00
	Replace staff workstations with compatible units	\$2,325.00
	<b>4019 Equipment Replacement</b>	
	Add Canopy tops to shelving - Lavaca	\$140.00
	Replace children's shelving - Lavaca	\$502.00
	Replace wall shelving - Lavaca	\$865.00
	Reserve funds for replace of 20 yr old AC Units	\$5,000.00
	<b>Total County Library Sales Tax Fund</b>	<u>\$16,971.00</u>

Capital Outlay for 2016

		<u>Requested</u>
3020	0501 911 Telephone System	
	4013 Small Machinery & Equipment	
	Emergency Replacement of equipment to support	\$10,000.00
	4016 Computer Equipment Purchase	
	Emergency replacement of computer equipment	\$4,000.00
	<b>Total Emergency 911 Fund</b>	<b><u>\$14,000.00</u></b>
	<b>Grand Total</b>	<b>\$2,704,134.00</b>

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DEC 31 2015

SEBASTIAN COUNTY  
ARIZONA



## Message from Becky Yandell, Sebastian County Assessor

Together with great employees we have made many changes to the assessor's office over the past twelve years:

- We understand that we work for you, the taxpayers
- We have welcomed you and made sure we listen to your concerns
- We have made business personal renditions much easier for the businesses
- We have made assessing much easier by introducing online assessing for your vehicles
- We opened an assessor's office in the DMV office on 66<sup>th</sup> and Phoenix
- We have made searches for real estate much easier by producing a free online look up
- We have put Pictometry mapping online to see your properties
- We have returned thousands of dollars for over payments of taxes from your assessments
- We have made the assessor's office an attractive and pleasant place to work and visit
- We have hopefully made the world a better place by the open houses, toy drives, MDA, backpack programs, and other community projects we participated in each year

*I would like to thank you for electing me to serve 12 wonderful years as your county assessor. I have loved every minute of it, I love the employees of this office and I love you, the taxpayers who have been so kind to us. I will be retiring on December 31, 2016 and my wish for you is continued personal attention and friendliness from this office and a happy, healthy, and prosperous 2016 and 2017 with many of God's blessings. Thank you so very much, Becky Yandell .*

- Please remember, to assess your personal property and business before May 31<sup>st</sup> each year to prevent a late penalty imposed by the state
- Be sure to call the assessor's office and let us know when you turn 65 or become disabled so that we can get you a freeze on your taxes. This freeze will stay with you until you add on to your structure or unless we have a millage increase
- When you purchase a home, be sure the deed is recorded at the County Clerk's office so we can get a Homestead form to you
- IF you are a nonprofit group or a church, be sure to call and ask for an exemption form

*Becky  
Yandell*



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DEC 31 2015

SEBASTIAN COUNTY  
JUDGE

**December 20, 2015**

**Honorable Becky Yandell  
Sebastian County Assessor  
35 South Sixth Street  
Ft. Smith, AR 72901**

**Regarding: Reappraisal Progress Report**

**Dear Becky Yandell:**

**In implementing Act 1185 of 1999 with the Assessment Coordination Department State of Arkansas Rules and Regulations, according to Rule 3.20 Progress Reports from Appraisal Manager to ACD, I am sending you the Original County Progress Report for December 20, 2015.**

**Please make a copy of this report and give to your County Judge, Board of Equalization, and Quorum Court. Your help with this will be greatly appreciated.**

**If I may be of further assistance to you in this matter, please give me a call.**

**Sincerely,**

**Page Kutait,  
Appraisal Manager**

SEBASTIAN COUNTY 2015 REAPPRAISAL PROGRESS

MONTH	YEAR	PLANNED PROGRESS REPORT	ACTUAL MONTHLY PROGRESS	ACTUAL / PLANNED OVERALL %	REMARKS
JANUARY	2011	0	0	100.00%	new construction
FEBRUARY	2011	0	0	100.00%	new construction
MARCH	2011	0	0	100.00%	new construction
APRIL	2011	1,272	0	0.00%	no report this month due to CAMA conversion
MAY	2011	1,272	0	0.00%	no report this month due to CAMA conversion
JUNE	2011	1,544	1753	42.88%	CAMA conversion difficulties
JULY	2011	1,544	3881	100.04%	
AUGUST	2011	1,272	1274	100.06%	
SEPTEMBER	2011	1,272	1272	100.05%	
OCTOBER	2011	1,272	1272	100.04%	
NOVEMBER	2011	1,000	1002	100.06%	
DECEMBER	2011	1,000	1325	102.89%	
JANUARY	2012	0	0	102.89%	new construction
FEBRUARY	2012	0	0	102.89%	new construction
MARCH	2012	0	0	102.89%	new construction
APRIL	2012	1,272	690	98.03%	
MAY	2012	1,272	1276	98.23%	
JUNE	2012	1,544	499	91.68%	
JULY	2012	1,544	792	88.03%	
AUGUST	2012	1,272	164	82.82%	moving to new office, catch up in Sept
SEPTEMBER	2012	1,272	1265	83.90%	still below 90%, catch up in October
OCTOBER	2012	1,272	2366	90.12%	
NOVEMBER	2012	1,000	1023	90.67%	
DECEMBER	2012	1,000	779	90.12%	
JANUARY	2013	0	0	90.12%	new construction
FEBRUARY	2013	0	0	90.12%	new construction
MARCH	2013	0	0	90.12%	new construction
APRIL	2013	1,793	1615	90.11%	
MAY	2013	2,228	2017	90.15%	
JUNE	2013	2,228	0	83.26%	below 90%, will catch up Aug or Sept
JULY	2013	2,228	286	78.26%	
AUGUST	2013	2,228	5702	90.04%	
SEPTEMBER	2013	2,228	2213	90.61%	
OCTOBER	2013	1,200	1203	90.93%	
NOVEMBER	2013	1,000	1069	91.35%	
DECEMBER	2013	1,000	967	91.48%	
JANUARY	2014	0	483	92.72%	new construction
FEBRUARY	2014	0	528	94.07%	new construction
MARCH	2014	0	1324	97.47%	new construction
APRIL	2014	1,793	0	93.19%	
MAY	2014	2,228	1055	90.81%	
JUNE	2014	2,228	1709	90.12%	
JULY	2014	2,228	2005	90.11%	
AUGUST	2014	2,228	2064	90.23%	
SEPTEMBER	2014	2,228	1931	90.07%	
OCTOBER	2014	1,200	1642	91.13%	
NOVEMBER	2014	1,032	951	91.15%	
DECEMBER	2014	1,000	1004	91.32%	

**SEBASTIAN COUNTY 2015 REAPPRAISAL PROGRESS**

MONTH	YEAR	PLANNED PROGRESS REPORT	ACTUAL MONTHLY PROGRESS	ACTUAL / PLANNED OVERALL %	REMARKS
JANUARY	2015	0	745	92.67%	new construction
FEBRUARY	2015	0	0	92.67%	new construction
MARCH	2015	0	0	92.67%	new construction
			4048	100.00%	Phase 1 100% complete
APRIL	2015	27,597	27597	100.00%	Ph 2 VALUATION 50% COMPLETE
MAY	2015	0	0	100.00%	VALUATION CONTINUES
JUNE	2015	27,597	27597	100.00%	VALUATION 100% COMPLETE
JULY	2015	0	0	100.00%	NOTICES/INF HEARINGS
AUGUST	2015	0	0	100.00%	BOE
SEPTEMBER	2015	0	0	100.00%	BOE
OCTOBER	2015	0		100.00%	cleanup/print cards
NOVEMBER	2015	0		100.00%	cleanup/print cards
DECEMBER	2015	0		100.00%	cleanup/print cards





Bear Chaney  
Executive Director

STATE OF ARKANSAS  
ASSESSMENT COORDINATION DEPARTMENT

1614 WEST THIRD  
LITTLE ROCK, ARKANSAS 72201-1815  
PHONE (501) 324-9240  
FAX (501) 324-9242

RECEIVED

JAN 11 2016

SEBASTIAN COUNTY  
OFFICE

January 7, 2016

The Honorable Becky Yandell  
Sebastian County Assessor  
35 South 6<sup>th</sup> Street  
Ft. Smith, AR 72901

Dear Becky,

The Assessment Coordination Department has reviewed and approved the plan, contract, and planned progress report, which comprise the Sebastian County Reappraisal Plan as submitted in accordance with Act 1185 of 1999.

This Act created the Arkansas Real Property Reappraisal Fund that is to be administered by the Assessment Coordination Department. The fund was not created to provide complete funding for real estate appraisal, but rather to provide financial assistance to each county for the cost of regularly maintaining all real estate assessments for a countywide reappraisal.

After review and approval of your contract and/or plan, and after consideration of the available funds and your budget request, based upon the information provided by your office we have determined your reimbursement for 55,738 parcels to be:

\$32,513.83 a month for 60 months

There will be an adjustment to the June monthly payment should there be insufficient reappraisal funds. We will notify you as soon as possible as to how much the shortage will be. The reimbursements to be made after July 1, 2016 are contingent upon a continuation of the appropriation being made during the 2016 Legislative Session.

If you have any questions please feel free to call.

Sincerely,

Bear Chaney  
Executive Director

Cc: County Judge



## David Hudson

Sebastian County Judge  
County Court House  
35 South 6th Street, Room 106  
Fort Smith, Arkansas 72901  
(479) 783-6139  
FAX (479) 784-1550

FOR IMMEDIATE RELEASE: 1/21/2016

**For More Information Contact:**

David Hudson 783-6139

**Subject: Ben Geren Park Reorganization Plan for 2016  
New Greens Superintendent for Ben Geren Golf Course**

Mr. Jay Randolph has been hired as the new greens superintendent for Ben Geren golf Course.

Mr. Randolph has a B.S. degree in horticulture and landscape architecture with a turf grass emphasis from Oklahoma State University and has been a golf course superintendent in Arkansas for over 15 years.

Mr. Randolph is a certified golf course superintendent by the Golf Course Superintendents Association of America. This professional certification program allows golf course superintendents to be recognized for their high level of achievement in golf course management. The professional designation certified golf course superintendent, [C.G.C.S.] is earned by specific education and experience, as well as passing a written examination.

Ben Geren Golf Course will see significant improvement in 2016 under the care and supervision of new Greens Superintendent Jay Randolph.

Based on improved Bermuda grass design for golf greens, Ben Geren Golf Course will convert to mini verde bermuda grass greens which was initiated in August 2015. These greens will tolerate Arkansas hot weather in July and August and are performing well for golf play at other courses in our region.

Completion of the Silo Hill nine holes will be implemented in 2016 with the plan to convert another 9 holes during the course of 2016, while maintaining 18 holes for play by golfers.

Golf course management for 2016 will be the direct responsibility of the golf pro shop manager working closely with the golf greens superintendent. For 2016 an additional full time golf course position was established by converting 3 seasonal positions in order to provide focused attention to golf course maintenance.

The plan for 2016 for Ben Geren Golf Course includes having high quality greens for golf play and overall improvements in all areas of golf course maintenance to provide area golfers with excellent playing conditions at an affordable price.

With Jay Randolph as Ben Geren Golf superintendent, Ben Geren Golf Course will continue to offer the golfing public reasonably priced golf play at a golf course that has outstanding greens, is well maintained, challenging and fun to play. Area golfers can practice at the Ben Geren Golf Course expanded driving range and participate in free golf clinics to improve their golf skills, that will be provided during 2016 by Ben Geren golf pro Steve Nichols.

# Area Agency on Aging

Of Western Arkansas, Inc.

Corporate Office

524 Garrison Avenue

P.O. Box 1724

Fort Smith, Arkansas 72902

(479) 783-4500

Jennifer Hallum  
Interim CEO

Marcy Hamilton  
Vice President of Finance

Sabrina Swilling  
Administrator  
Home Health and Hospice  
Vice President of Nursing

January 7, 2016

Sebastian County Quorum Court  
Attention: Judge Hudson

Honorable Judge Hudson,

Please find a copy of our audited financial statements for 2014. I apologize for the delay, there was a misunderstanding of your request yesterday. We do not have audited financials for 2015, this audit will be performed as soon as we close out December which will not be for another a couple of weeks. The final draft of the audit is not usually prepared until about March. However, I am including an unaudited profit and loss statement and a balance sheet as of November 2015 for the Court's review.

Please note that the auditor states in the 2014 that AAAWA has a -\$2,649,124 shortfall (see page 6). We do have cash available \$2,124,460 however our monthly operating expenses are \$1,800,000. As of November 2015, we have a loss of \$335,207. When I arrived we had a loss for the year of nearly \$500,000. Like many in our field, we too are feeling the strains of budget cuts.

I will plan to be at the meeting to answer any questions. I realize there may not be a way our funding can be revised at this point. However, we hope to establish in the minds of every court member the services that we provide to those in need in Sebastian county with these funds are utilized and necessary.

Sincerely,



Jennifer Hallum

Interim CEO

Area Agency on Aging of Western Arkansas

REA AGENCY ON AGING OF WESTERN ARKANSAS  
SUMMARY OF ALL UNITS

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	YTD	% Rev
REVENUE	\$1,720,770.10	\$1,611,187.48	\$1,709,170.88	\$1,596,929.69	\$1,625,224.54	\$1,699,631.71	\$1,778,664.93	\$1,697,337.12	\$1,688,109.16	\$1,911,520.98	\$1,655,267.08	\$18,693,813.67	100.0%
GRANT													
TOTAL REVENUE	1,720,770.10	1,611,187.48	1,709,170.88	1,596,929.69	1,625,224.54	1,699,631.71	1,778,664.93	1,697,337.12	1,688,109.16	1,911,520.98	1,655,267.08	18,693,813.67	100.0%
EXPENSES													
SALARIES	668,346.41	717,429.48	672,925.93	696,562.53	710,988.72	950,990.27	963,940.12	687,538.98	675,534.33	701,111.71	722,878.63	8,168,247.11	44.4%
ICA EXPENSE	49,043.08	52,767.22	49,659.89	50,991.64	52,012.88	70,215.87	59,321.10	50,241.36	49,668.35	51,128.44	52,116.22	587,166.05	3.3%
EMPLOYEE INSURANCE	14,101.95	13,349.03	15,282.64	16,960.02	17,217.58	17,221.38	14,542.47	19,852.51	16,854.62	15,641.57	22,766.54	183,790.31	1.1%
03B	6,522.92	8,960.37	8,787.42	9,014.25	9,213.87	11,675.10	14,798.54	7,002.58	6,977.74	(2,856.29)	7,522.21	87,618.71	0.5%
WORKERS COMP	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	17,295.00	181,349.00	1.1%
UNEMPLOYMENT INSURANCE	16,000.00	16,000.00	8,000.00	8,000.00	17,129.00	17,129.00	17,129.00	17,129.00	17,129.00	17,129.00	17,129.00	167,903.00	1.0%
SUPPLIES EXPENSE	1,774.93	3,235.88	1,712.87	11,069.82	1,511.20	3,968.94	4,536.86	3,332.96	2,513.94	2,735.99	4,156.42	40,549.81	0.2%
MEDICAL SUPPLIES	2,184.43	3,612.28	3,769.49	3,347.54	4,128.69	2,801.31	4,377.51	4,924.36	5,270.45	4,302.02	8,301.47	47,019.55	0.3%
OFFICE SUPPLIES	3,519.05	4,058.01	2,498.81	6,262.30	13,918.20	5,186.98	5,940.79	3,341.09	3,682.43	3,860.40	2,809.63	55,077.69	0.3%
TELEPHONE	18,486.97	19,114.95	18,306.36	19,598.78	19,732.41	19,306.13	18,166.81	18,348.53	19,642.50	18,903.65	21,251.35	210,858.44	1.2%
UTILITIES	12,544.54	11,418.91	11,451.70	8,396.61	7,582.04	12,898.42	14,002.51	14,172.03	12,815.26	9,418.57	8,193.27	122,893.86	0.7%
POSTAGE	1,387.96	2,798.71	979.39	1,063.08	980.87	1,511.26	2,387.47	1,261.99	1,045.90	1,449.66	941.19	15,870.48	0.1%
TRAVEL	2,787.36	2,408.05	3,381.67	2,671.26	4,314.30	4,072.96	3,686.41	3,067.18	3,205.59	4,634.78	2,980.91	37,210.47	0.2%
PROFESSIONAL ACTIVITIES	3,821.44	4,709.24	3,966.51	2,967.09	7,212.78	5,094.72	4,113.38	3,482.57	5,886.94	3,367.20	4,418.05	49,039.92	0.3%
MARKETING EXPENSE	860.54	1,916.58	1,562.83	3,115.50	2,850.13	8,426.56	3,132.02	1,194.29	983.87	1,470.50	1,414.97	26,927.79	0.2%
SUBSCRIPTIONS & PUBLICATIONS	715.95	175.95	(59.00)	1,018.32	190.00	102.00	29.00	102.00	51.00	51.00	1,029.80	3,077.07	0.0%
VEHICLE EXPENSE	66,351.71	55,877.16	51,063.58	63,394.91	71,081.21	72,136.71	87,468.54	85,724.70	73,767.54	65,057.83	66,451.98	758,375.87	4.4%
VEHICLE ROUTINE MAINTENANCE	8,970.93	7,059.71	14,129.25	14,927.13	15,693.38	14,088.33	11,195.50	18,782.04	12,171.42	16,187.48	11,361.09	144,566.26	0.8%
OUTSIDE SERVICES EXPENSE	4,714.14	3,836.14	9,340.57	4,063.00	13,627.55	4,551.92	8,624.07	5,485.83	1,381.16	14,817.18	12,608.81	83,050.37	0.5%
ELEVATOR SERVICE EXPENSE	8,176.65		210.00	8,176.65			8,176.68		210.00	2,820.96	2,820.96	30,591.90	0.2%
TAXES & LICENSES EXPENSE	2,093.00	1,757.15	1,428.75	8,254.92	1,840.72	2,927.05	1,212.02	78.18	67.50		2,742.25	22,401.54	0.1%
MEMBERSHIP DUES & FEES EXPENSE	285.00	800.00	905.00	600.00		2,145.00	115.00		1,197.69	797.69	1,047.69	7,893.07	0.0%
ENION COMPUTER SERVICES	4,100.00		4,084.37									8,184.37	0.0%
LOGS/MAINT	1,232.98	585.15	1,194.07	8,925.73	5,580.55	2,539.60	4,360.66	3,618.39	5,480.73	3,109.90	2,145.32	38,773.08	0.2%
MISCELLANEOUS EXPENSE	3,737.16	3,168.26	3,491.27	3,094.86	2,954.62	914.47	1,786.80	2,448.90	1,992.90	1,992.90	2,052.91	27,635.05	0.2%
ETHICAL AIRS EXPENSE	20,132.12	13,904.16	19,892.34	35,301.36	39,608.89	29,097.23	30,454.94	26,976.09	21,994.05	44,231.73	27,443.13	309,036.04	1.8%
MEDICAL EQUIPMENT RENT EXPENSE	3,616.12	3,881.14	3,862.86	3,424.50	3,359.00	3,235.34	3,301.40	3,480.54	3,141.54	2,896.47	2,790.97	36,989.88	0.2%
INFORMATION TECH EXPENSE	24,770.03	27,630.44	11,366.95	43,193.78	41,212.28	19,373.79	25,009.79	29,009.28	19,368.09	14,926.89	15,590.48	271,451.80	1.5%
MISCELLANEOUS ADMIN EXPENSE	(3,133.29)	(2,973.14)	(3,719.13)	(2,720.40)	(1,856.91)	3,729.78	(2,146.22)	(3,039.48)	(4,492.15)	(5,999.53)	(7,759.73)	(34,110.20)	(0.2%)
PROVIDER EXPENSE	439,817.53	416,829.99	348,682.75	527,549.94	474,941.28	459,980.60	544,957.11	437,297.75	424,309.03	329,617.59	566,824.02	4,970,807.59	27.1%
CONTRACTS/EQUIP RENTAL EXPENSE	9,272.00	9,079.84	9,566.02	9,200.01	9,235.85	10,360.44	9,164.79	9,240.77	9,421.82	9,134.68	9,118.29	102,794.51	0.6%
REAL ESTATE RENT	5,050.00	9,750.00	350.00	5,050.00	5,050.00	5,050.00	5,050.00	5,050.00	5,050.00	5,050.00	5,050.00	55,550.00	0.3%
SB BLDG RENT ALLOC	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(350.00)	(3,850.00)	(0.0%)
INSURANCE	43,346.59	13,312.25	18,497.57	23,035.60	28,067.00	34,241.95	40,717.29	48,271.86	56,949.44	68,040.73	68,040.73	442,521.01	2.6%
DEPRECIATION EXPENSE	101,376.76	102,109.59	105,376.56	101,386.65	99,893.55	100,175.84	95,603.47	95,603.54	97,119.45	95,883.50	95,966.83	1,090,495.74	6.4%
MATERIAL/MAINT/MODIF/REPAIR	2,609.29	884.57	1,496.74	2,073.40	2,988.72	6,483.48	1,861.82	1,653.24	593.98	1,923.78	363.67	22,932.69	0.1%
MEDICATION EXPENSE	560.25	1,598.18	534.32	314.62	46.32	2,995.25	1,574.11	981.60	1,627.25	3,331.75	13,563.65	13,563.65	0.1%
THERAPY EXPENSE	35,272.99	17,857.81	42,069.13	39,856.42	38,095.02	41,633.76	52,931.94	24,927.04	40,622.19	37,553.23	44,086.69	414,906.22	2.4%
EQUAL	2,369.62	3,903.50	2,058.75	508.00	1,481.00	308.00	8,744.00	7,456.50	120.00	1,580.00	1,106.25	29,635.62	0.2%
AUDIT				10,645.00		7,500.00		6,018.50	2,000.00	1,500.00		27,663.50	0.2%
LIFTS & FLORAL	214.44	360.75	549.87	1,409.20	342.92	1,468.90	691.25	320.20	625.20	455.82	259.54	6,698.09	0.0%
CLASSIFIED ADS	2,287.24	1,990.53	1,938.87	2,299.51	4,745.92	2,517.07	5,518.73	2,289.68	87.78	2,523.64	3,871.32	30,070.29	0.2%
COPIES EXPENSE	302.17	172.54	273.43	375.81	300.53	188.31	319.02	115.02	131.12	213.66	233.28	2,624.89	0.0%
AD DEBT			316.87					4,302.50		56,449.97		61,069.34	0.3%
ICD PROVIDER TRANS FEES	3,635.77	4,482.49	3,501.07	3,986.71	3,677.29	5,667.77	3,678.65	5,599.70	4,483.53	7,119.05	3,028.64	48,860.67	0.3%
NON-BILLABLE MEDICAL SUPPLIES				1,894.20		669.60		486.41	20,182.70	68.77		23,301.68	0.1%
TOTAL EXPENSES	1,609,487.78	1,577,297.87	1,471,633.34	1,769,309.25	1,747,658.04	1,978,665.16	2,098,812.49	1,674,707.72	1,637,143.23	1,628,874.37	1,835,431.53	19,029,020.78	102.0%
REVENUE OVER (UNDER)	111,282.32	33,889.61	237,537.54	(172,379.56)	(122,433.50)	(279,033.45)	(320,147.56)	22,629.40	50,965.93	282,646.61	(180,164.45)	(335,207.11)	(2.0%)

**Area Agency on Aging of Western Arkansas**  
**Balance Sheet**  
**As of November 30 and October 31, 2015**

	November	October	Difference
<b>ASSETS</b>			
Cash & Cash Equivalents	\$1,935,604.62	\$2,145,607.20	(\$210,002.58)
Certificates of Deposit	216,088.86	216,088.86	\$0.00
Accounts Receivable	1,486,738.21	1,237,345.40	\$249,392.81
Prepaid Expenses	237,838.36	272,076.21	(\$34,237.85)
Furniture, Fixtures and Equipment	284,701.88	284,701.88	\$0.00
Transportation Equipment	7,014,019.46	7,014,019.46	\$0.00
Real Estate	3,221,401.73	3,221,401.73	\$0.00
Software	547,310.15	547,310.15	\$0.00
Less Accumulated Depreciation	(6,667,666.68)	(6,571,699.85)	(\$95,966.83)
<b>TOTAL ASSETS</b>	<u><u>8,276,036.59</u></u>	<u><u>8,366,851.04</u></u>	<u><u>(\$90,814.45)</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
Liabilities			
Accounts Payable	382,260.59	273,299.93	108,960.66
Payroll Related Payable	447,434.76	423,043.36	24,391.40
Due to Providers Agencies	144,408.44	176,073.79	(31,665.35)
Accrued Compensated Absences	174,181.74	174,181.74	0.00
Deferred Income	195,105.64	203,253.70	(8,148.06)
<b>TOTAL LIABILITIES</b>	<u><u>1,343,391.17</u></u>	<u><u>1,249,852.52</u></u>	<u><u>\$93,538.65</u></u>
Net Assets			
Undesignated	6,932,645.42	7,116,998.52	(184,353.10)
<b>TOTAL NET ASSETS</b>	<u><u>6,932,645.42</u></u>	<u><u>7,116,998.52</u></u>	<u><u>(184,353.10)</u></u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>8,276,036.59</u></u>	<u><u>8,366,851.04</u></u>	<u><u>(\$90,814.45)</u></u>

**AREA AGENCY ON AGING OF  
WESTERN ARKANSAS, INC.  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**



**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.  
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## **Independent Auditor's Report**

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To the Board of Directors  
Area Agency On Aging of Western Arkansas, Inc.  
Fort Smith, Arkansas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Area Agency On Aging of Western Arkansas, Inc. which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the

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circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Area Agency On Aging of Western Arkansas, Inc. as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

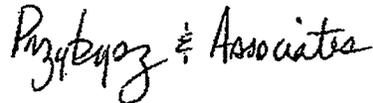
#### ***Other Information***

Our audit was performed for the purpose of forming an opinion on the financial statements of Area Agency On Aging of Western Arkansas, Inc. taken as a whole. The management's discussion and analysis, schedule of expenditures of state awards, schedule of program activities – unrestricted, schedule of program activities – temporarily restricted, supplemental letter regarding program results, program statistics based on meals served, and units of service are presented for the purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The supplemental letter regarding program results, program statistics based on meals served, and units of service has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2015, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Area Agency On Aging of Western Arkansas, Inc.'s internal control over financial reporting and compliance.



Przybysz & Associates, CPAs, P.C.  
Fort Smith, Arkansas  
March 27, 2015

## **MANAGEMENT'S DISCUSSION & ANALYSIS**

Area Agency on Aging of Western Arkansas, Inc.  
Management Discussion and Analysis  
Year Ended December 31, 2014

This section of the Area Agency on Aging of Western Arkansas, Inc. annual financial report provides an overall review of the agency's financial performance for the fiscal year ended December 31, 2014. The intent of this discussion and analysis is to look at the Agency's financial performance as a whole. Also, this section provides an overview of the Agency's plans to utilize its fund balance during 2015.

**2014 Financial Highlights and Overall Analysis**

- The Agency's net assets as of December 31, 2014 were \$7,281,283, an increase over the previous year of \$1,530,438 or 27%.
- Total revenues were \$23,273,881 an increase over last year of \$2,436,277 or 12%, while total expenses were \$21,743,443 which compared to last year was an increase of \$937,693 or 5%.

**Economic Factors and Expenditures in Fiscal year 2014**

The Agency's financial obligations for fiscal year 2014 were as follows:

- Auto repairs of Agency vehicles for 2014 were \$246,593.
- The Agency currently has 206 Non-Emergency Transportation (NET) vehicles to transport medically-needy clients to non-emergency medical appointments, i.e., Physician appointments, Dialysis, and Mental Health Day Treatment. In 2014 the Agency purchased twenty (20) 2014 Ford E-350 15-Passenger Wagon, one (1) 2004 Ford E-350, one (1) 2006 Chevrolet Uplander and one (1) 2008 Chevrolet Uplander. Total for all vehicles was \$672,340.
- The Agency currently has 43 nursing vehicles used to transport nursing staff to clients' homes to provide healthcare services as needed.
- The Agency currently has ten corporate vehicles that are used to transport administrative staff to meetings, seminars and training.
- Three maintenance trucks are used to maintain the corporate building, seven nursing offices, three transportation offices and twelve rural properties.
- The Agency currently uses a 5-year depreciation schedule for Agency vehicles. The Agency's past policy was to replace passenger vans at 300,000 miles and all other Agency vehicles at 150,000 miles. However due to current economic

conditions the Agency plans to replace passenger vans at 500,000 miles and all other Agency vehicles at 200,000 miles.

- a. Non-Emergency Medical Transportation vehicle depreciation for 2014 was \$770,790.
  - b. Western Transit System vehicle depreciation for 2014 was \$109,870.
  - c. All other Agency vehicle depreciation for 2014 was \$106,947.
- Depreciation for buildings based on a 40-year life and capital improvements are based on a 15-year life was \$202,313.
  - The Agency purchased the accounting software ERP4 Health at a cost of \$146,074, additional hardware and software costs were \$209,648.

### **Economic Factors and Projected Needs in Fiscal year 2015**

The Agency's financial obligations for fiscal year 2015 are as follows:

- The Agency will work toward continuing to stabilize our work force by offering salaries and benefits, including health insurance, which are competitive with similar regional positions and required by the Patient Protection and Affordable Care Act.
- In anticipation of the NET transportation bid the Agency is prepared to purchase 150 new vans at a cost of approximately \$4,800,000 with an estimated down payment of \$960,000 the balance for cash flow.
- In addition to the purchase of the vans referenced above, it would be necessary to purchase 150 vehicle license at \$1,000 per vehicle totaling \$150,000, as well as 28 back office licenses at \$4,000 each for a total of \$112,000.
- The Agency is projected to purchase a new telephone system at \$60,000 to replace telephones at all locations.
- Crescendo, an updated improvement to Encore software will update Delta Health Technologies at a cost of \$30,000.
- The Agency's cash flow financial stability goal is to develop a two-month operating reserve at an estimated cost of \$3.6 million. Past experiences have shown that programs can unexpectedly and quickly be reduced and/or eliminated; for example: the Federal Balanced Budget Act of 1997 resulted in the devastation of more than 2,600 home health agencies nationwide. A three-month operating reserve has been recommended by the State Department of Human Services Financial Division.

**Area Agency on Aging of Western Arkansas, Inc.  
Statement of Projected Shortfall**

2014 Cash Balance per audit	
Cash and Cash equivalents (Obligated)*	1,908,860
Certificates of deposit (Obligated)*	215,604
Accounts Receivable	<u>1,255,594</u>
	3,380,058
2015 Projected expenditures see Economic Factors and Next year's projected needs.	
0-3.0% Merit Salary Increase	388,000
Unemployment taxes	120,000
PTO accrual (Earned Leave)	174,182
Auto repairs and replacement	1,340,000
Corporate Auto Repair/Replacement	55,000
Computer equipment/software	352,000
Two-month operating reserve	<u>3,600,000</u>
	6,029,182
2014 Projected Shortfall	-2,649,124

\* Obligated for 2015 projected expenditures  
Obligations for 2015 listed above will be prioritized according to legal liability with service, stability and business competitive obligations respectively.

## **FINANCIAL STATEMENTS**

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2014**

**ASSETS**

Cash and cash equivalents	\$ 1,908,860
Certificates of deposit	215,604
Accounts receivable, net of allowance for doubtful accounts of \$7,325	1,255,594
Prepaid expenses	89,922
Real estate and capital improvements	3,219,160
Transportation equipment	6,843,191
Furniture, fixtures, and equipment	260,301
Software	547,310
Less accumulated depreciation	<u>(5,808,109)</u>

**TOTAL ASSETS** **\$ 8,531,833**

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Accounts payable	\$ 283,189
Payroll related payables	450,048
Due to providers	160,470
Accrued compensated absences	174,182
Deferred Income	<u>182,661</u>

**TOTAL LIABILITIES** **\$ 1,250,550**

**NET ASSETS**

Unrestricted net assets	
Undesignated	649,261
Board designated	6,029,182
Temporarily restricted net assets	<u>602,840</u>

**TOTAL NET ASSETS** **7,281,283**

**TOTAL LIABILITIES AND NET ASSETS** **\$ 8,531,833**

See accompanying notes to financial statements.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Government grants	\$ -	\$ 2,973,492	\$ 2,973,492
Fees for services	20,219,080	-	20,219,080
Interest income	2,451	-	2,451
Rent income	36,750	-	36,750
Miscellaneous revenue	42,108	-	42,108
Net assets released from restrictions:			
Satisfied by payments	2,808,769	(2,808,769)	-
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<u>23,109,158</u>	<u>164,723</u>	<u>23,273,881</u>
<b>EXPENSES</b>			
Program service	18,917,697	-	18,917,697
Management and general	2,825,746	-	2,825,746
<b>TOTAL EXPENSES</b>	<u>21,743,443</u>	<u>-</u>	<u>21,743,443</u>
<b>CHANGE IN NET ASSETS</b>	1,365,715	164,723	1,530,438
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>5,312,728</u>	<u>438,117</u>	<u>5,750,845</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 6,678,443</u>	<u>\$ 602,840</u>	<u>\$ 7,281,283</u>

See accompanying notes to financial statements.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT &amp; GENERAL</u>	<u>TOTAL</u>
Salaries	\$ 8,590,925	\$ 564,746	\$ 9,155,671
Payroll taxes	736,808	251,167	987,975
Employee benefits	260,501	57,840	318,341
Travel expenses	1,096,140	14,091	1,110,231
Rent	55,381	-	55,381
Rent allocation	-	(4,200)	(4,200)
Utilities	91,445	41,079	132,524
Communications	220,250	24,030	244,280
Public information	44,337	7,299	51,636
Professional services	391,733	146,086	537,819
Subscriptions and publications	7,970	13,228	21,198
Repairs and maintenance	407,966	27,275	435,241
Taxes and licenses	34,099	2,287	36,386
Supplies	193,025	56,130	249,155
Equipment rental	99,101	28,800	127,901
Insurance	460,334	79,214	539,548
Outside services	44,477	16,691	61,168
Other miscellaneous costs	-	2,939	2,939
Depreciation	6,630	1,183,290	1,189,920
IHA cost offset	(18,095)	-	(18,095)
Other direct costs	138,567	-	138,567
Bad debt expense	-	310,925	310,925
Pass through to providers	5,657,721	-	5,657,721
Client medical related	398,382	2,829	401,211
<b>Total expenses</b>	<b>\$ 18,917,697</b>	<b>\$ 2,825,746</b>	<b>\$ 21,743,443</b>

See accompanying notes to financial statements.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 1,530,438
Adjustments to reconcile increase in net assets to net cash provided by operating activities	
Depreciation	1,189,920
Fixed assets reclassification adjustment	(20,537)
(Increase)/decrease in:	
Accounts receivable	(360,995)
Prepaid expenses	24,807
Increase/(decrease) in:	
Accounts payable	2,777
Payroll related payables	(12,073)
Due to providers	18,704
Deferred revenues	(78,202)
Compensated absences	15,415
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 2,310,254</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Reinvestment of earnings on certificates of deposit	(1,390)
Acquisition of fixed assets	(1,399,039)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(1,400,429)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	909,825
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>999,035</u>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u><u>\$ 1,908,860</u></u>

See accompanying notes to financial statements.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

**NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NATURE OF OPERATIONS**

The Area Agency on Aging of Western Arkansas, Inc. (the Agency) was organized for the purposes of developing an area plan on aging, designed to provide comprehensive and coordinated programs for the older persons, pursuant to the Older Americans Act of 1965, throughout the planning and service area consisting of the counties of Sebastian, Crawford, Franklin, Logan, Scott, and Polk; and to provide other related services and programs for the older persons and other eligible citizens not covered by the Older American Act of 1965 in all counties of Arkansas and Oklahoma.

Additional purposes of the Agency include developing a program for housing (apartments), home health and hospice care, health clinics, health transportation and in-home care services as an alternative to institutional care for the elderly, non-elderly adults, children, disabled, and disadvantaged persons in a planning and service area consisting of all counties in Arkansas.

**BASIS OF ACCOUNTING**

The financial statements of the Agency have been prepared on the accrual basis of accounting whereby revenues are recognized as earned and expenses are recognized as obligations are incurred.

**FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated (based on estimates) among the program and supporting services benefited.

**CASH AND CASH EQUIVALENTS**

For purposes of the statement of cash flows, the Agency considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**FINANCIAL STATEMENT PRESENTATION**

The Agency follows FASB ASC 958 (formerly SFAS No. 117), Financial Statements of Not-for-Profit Organizations. Under FASB ASC 958 the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, net assets, temporarily restricted net assets, and permanently restricted net assets.

**ACCOUNTS RECEIVABLE**

The change in net assets is charged with an allowance for estimated uncollectible accounts based on past experience and on analysis of current accounts receivable collectability. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible.

**ADVERTISING**

The Agency expenses advertising costs as they are incurred.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

**NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**CONTRIBUTED SERVICES**

According to accounting principles generally accepted in the United States of America, contributed services should be recognized in the financial statements if the services create or enhance nonfinancial assets, or meet all of the following criteria: (1) require special skills; (2) providers possess the skills; and (3) would be purchased if not donated. The Agency receives a significant amount of donated services in connection with its program and management and general activities. Those services do not meet the criteria for recognition and, accordingly, are not reflected in the financial statements.

**PROPERTY AND EQUIPMENT**

Property and equipment is recorded at cost and is depreciated over the estimated useful life of each asset. Annual depreciation is computed using the straight-line method with useful lives as follows:

	<u>Years</u>
Buildings	40-50
Building improvements	5-15
Transportation equipment	5
Furniture and equipment	5-12
Software	5

Depreciation expense for the year ended December 31, 2014, was \$1,189,920.

It is the Agency's policy to capitalize all asset purchases greater than \$5,000. It is the Agency's policy to expense all asset purchases under \$5,000.

**ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**FAIR VALUE MEASUREMENT**

The Agency follows the provisions of FASB ASC 820, Fair Value Measurements. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement dates.

ASC 820 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Agency. Unobservable inputs are inputs that reflect the Agency's assumptions that market participants would use in pricing the asset or liability based on the best information available in the circumstances.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

**NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The hierarchy is broken down into three levels based on the reliability of inputs as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs other than quoted prices included in Level 1, which are either directly observable or that can be derived or supported from observable data as of the reporting date.

Level 3 - Pricing inputs include those that are significant to the fair value of the financial asset or financial liability and are generally less observable from objective sources. These inputs may be used with internally developed techniques that result in management's best estimate of fair value.

**NOTE (2) FEDERAL INCOME TAX**

The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar section of Arkansas statutes. In addition, the Agency has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

Additionally, the Agency qualifies for the charitable contribution deduction under Section 170(b)(1)(A).

Generally accepted accounting principles require tax effects from an uncertain tax position to be recognized in the financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged. If an uncertain tax position meets the more-likely-than-not threshold, the largest amount of tax benefit that is greater than 50% likely to be recognized upon ultimate settlement with the taxing authority is recorded. The Agency's primary tax positions relate to its status as a not-for-profit entity exempt from income taxes and classification of activities related to its exempt purpose. Management has evaluated the tax positions reflected in the Agency's tax filings and does not believe that any material uncertain tax positions exist.

**NOTE (3) CASH DEPOSITS**

At December 31, 2014, the Agency had deposits in several area banks which are categorized as follows:

	<u>Bank Value</u>	<u>Book Value</u>
FDIC Insured	\$ 2,125,572	\$ 1,986,342
Uninsured/Uncollateralized	137,722	137,722
Total Cash on Deposit	<u>\$ 2,263,294</u>	<u>\$ 2,124,064</u>

The above total deposits do not include cash on hand of \$400.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

**NOTE (4) PROPERTY, PLANT AND EQUIPMENT**

Activity of property, plant and equipment consists of the following:

	Jan 1, 2014	Additions	Retirements/ Reclassifications	Dec. 31, 2014
Real estate & capital improvements	\$ 3,198,235	\$ 8,608	\$ (12,317)	\$ 3,219,160
Transportation equipment	5,496,920	1,244,356	(101,915)	6,843,191
Furniture, fixtures, and equipment	748,579	-	488,278	260,301
Agency Software	401,236	146,074	-	547,310
Total	<u>\$ 9,844,970</u>	<u>\$ 1,399,038</u>	<u>\$ 374,046</u>	<u>\$ 10,869,962</u>

**NOTE (5) PENSION PLAN**

All employees who work more than 1,000 hours per year participate in a Tax Deferred Annuity retirement program after 12 months of continuous employment. The Agency will contribute to the plan for each eligible employee as follows:

1-8 years of service	1 percent
9-12 years of service	2 percent
13-16 years of service	4 percent
17-20 years of service	6 percent
21 or more years of service	8 percent

The employer contribution for eligible highly compensated employees will not exceed 2% above the average contribution for all employees. The employer will own the employer portion of the contribution until the employee becomes vested after three years of service.

The Agency also maintains a Deferred Compensation Supplemental Executive Retirement Plan for highly compensated employees.

The total amount contributed by the Agency to both plans for the year ended December 31, 2014, was \$111,665.

**NOTE (6) COMPENSATED ABSENCES**

The Agency recognizes its obligation relating to employees' rights to receive compensation for future absences attributable to employees' service already rendered. These rights are accumulated. Payment of some compensation is probable. The total accrued for compensated absences is \$174,182, all of which is covered by funds held in a reserve checking account.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

**NOTE (7) WORKERS COMPENSATION INSURANCE**

The Agency participates in a self-insurance worker's compensation pool with the other Aging Agencies in the State of Arkansas. Since fiscal year ended 1996 prior to becoming self-insured, workers compensation premiums would have been \$670,000 payable in advance; the Agency has been receiving premium refunds, interest revenue, and dividend distributions as periodically determined by the Aging Services Fund. All refunds, interest, and dividends are held by the Aging Services Fund to be applied to future premiums and are recorded as prepaid insurance. During 2014, all workers compensation insurance was paid by the Agency totaling \$202,638.

**NOTE (8) DESIGNATED NET ASSETS**

The Board of Directors of the Agency has designated net assets for future needs as follows:

Corporate auto repairs/replacement	\$ 55,000
PTO accrual	174,182
Computer equipment/software	352,000
Unemployment taxes	120,000
Merit salary increase	388,000
Transportation auto repairs/replacement	1,340,000
Two months operating expenses	<u>3,600,000</u>
Total board designated net assets	<u>\$ 6,029,182</u>

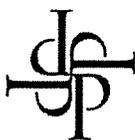
**NOTE (9) CONCENTRATIONS**

Generally accepted accounting principles require disclosure of current vulnerabilities due to certain concentrations. The Agency's revenues are primarily received from federal and state grants, and reimbursement from Medicare and Medicaid.

**NOTE (10) SUBSEQUENT EVENTS**

The Agency has evaluated events and transactions for subsequent events that would impact the financial statements for the year ended December 31, 2014 through March 27, 2015, the date the financial statements were available to be issued. There were no events that occurred that would require disclosure or reporting in the financial statements.

## **ADDITIONAL REQUIRED REPORTS**



PRZYBYSZ  
& ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditor's Report On Internal Control Over Financial Reporting  
And On Compliance And Other Matters Based On An Audit of Financial  
Statements Performed In Accordance With *Government Auditing Standards***

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To the Board of Directors  
Area Agency On Aging of Western Arkansas, Inc.  
Fort Smith, Arkansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Area Agency On Aging of Western Arkansas, Inc. which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Area Agency On Aging of Western Arkansas, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Area Agency On Aging of Western Arkansas, Inc.'s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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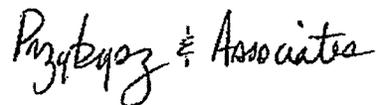
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Area Agency On Aging of Western Arkansas, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Przybysz & Associates, CPAs, P.C.  
Fort Smith, Arkansas  
March 27, 2015



**Independent Auditor's Report on Compliance For Each Major Federal Program  
And On Internal Control Over Compliance Required by OMB Circular A-133**

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To the Board of Directors  
Area Agency On Aging of Western Arkansas, Inc.  
Fort Smith, Arkansas

**Report on Compliance for Each Major Federal Program**

We have audited Area Agency On Aging of Western Arkansas, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Area Agency On Aging of Western Arkansas, Inc.'s major federal programs for the year ended December 31, 2014. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Area Agency On Aging of Western Arkansas, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Area Agency On Aging of Western Arkansas, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

### **Report on Internal Control Over Compliance**

Management of Area Agency On Aging of Western Arkansas, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Area Agency On Aging of Western Arkansas, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Przybysz & Associates*

**Przybysz & Associates, CPAs, P.C.  
Fort Smith, Arkansas  
March 27, 2015**

## **SUPPLEMENTAL INFORMATION**

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Federal Revenues	Federal Expenditures
<b>U.S. Department of Health &amp; Human Services</b>			
Passed Through Arkansas Department of Human Services			
Special Programs for the Aging - Title VII - Long Term Ombudsman Services for Older Individuals	93.042	\$ 9,362	\$ 9,362
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	17,670	17,670
Aging Cluster			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	364,032	364,032
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	418,701	418,701
Nutrition Services Incentive	93.053	457,204	457,204
National Family Caregiver Support	93.052	111,100	111,100
Medicare Improvements for Patients and Providers	93.518	12,150	12,150
Social Services Block Grant	93.667	178,525	178,525
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	1,429	1,429
<b>Total U.S. Department of Health &amp; Human Services</b>		<u>1,570,173</u>	<u>1,570,173</u>
<b>U.S. Department of Transportation</b>			
Received from Arkansas State Highway and Transportation Department			
Formula Grants for Other than Urbanized Areas	20.509	191,512	191,512
<b>Total U.S. Department of Transportation</b>		<u>191,512</u>	<u>191,512</u>
<b>Total Federal Awards</b>		<u>\$ 1,761,685</u>	<u>\$ 1,761,685</u>

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**SUPPLEMENTAL DISCLOSURE OF GOVERNMENTAL ASSISTANCE INFORMATION**

Title XIX - Medicaid	
Provider #164264797 - Attendant Care	\$ 505,299
Provider #120234757 - EC Respite	174,309
Provider #120233752 - EC Hmker	612,514
Provider #120598765 - TCM	25,871
Provider #121334747 -	27,089
Provider #143944754 - PERS	41,927
Provider #114085738 - Medicaid Private Duty	257,158
Provider #105863514 - Medicaid Home Health	357,134
Provider #105801732 - Personal Care	1,513,531
Provider #132847715 - Transportation	5,949,098
Provider #164318796 - Adult Companion	748,154
Provider #164603798 - Counseling Case Management	78,478
Provider #194921715 - Transportation	<u>6,246,490</u>
Total Medicaid	<u>\$ 16,537,052</u>

**NOTE A - BASIS OF PRESENTATION**

This schedule of expenditures of federal awards includes the federal program activity of Area Agency On Aging of Western Arkansas, Inc. and is presented on the accrual basis of accounting.

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

Program Grantor/ Program Title	State Revenues	State Expen- ditures
Department of Human Services		
Centers for Medicare and Medicaid Services (CMS)		
Research, Demonstrations and Evaluations (State Portion)	\$ 252	\$ 252
State Older Workers Program	86,142	86,142
State Income Tax Check-Off (SITCO)	594	594
"In God We Trust" License Plate Revenues	20,245	20,245
State Aging Services	436,197	436,197
Cigarette Tax	194,286	194,286
Senior Citizens Center Grants (State General Revenue)	424,232	424,232
DAAS - State Funding for Money Follows Person	2,328	2,328
General Improvement Funds	125,000	125,000
Ms. Senior Arkansas Pageant	20,000	20,000
DMS Funds	352	352
<b>Total Expenditures of State Awards</b>	<b>\$ 1,309,024</b>	<b>\$ 1,309,024</b>

**NOTE A - BASIS OF PRESENTATION**

This schedule of expenditures of state awards includes the state program activity of Area Agency On Aging of Western Arkansas, Inc. and is presented on the accrual basis of accounting.

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Types of auditor's report issued: Unmodified

Internal control over financial reporting:  
 Material weakness(es) identified?  yes  no  
 Significant deficiency(ies) identified?  yes  none reported  
 Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal Control over major programs:  
 Material weakness(es) identified?  yes  no  
 Significant deficiency(ies) identified?  yes  none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?  yes  no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee?  yes  no

**Section II - Financial Statement Findings - Current Year**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

There were no prior audit findings for the year ended December 31, 2013.

**See independent auditor's report.**

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AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.  
SCHEDULE OF PROGRAM ACTIVITIES - UNRESTRICTED  
FOR THE YEAR ENDED DECEMBER 31, 2014

	WALDRON APARTMENTS	HOSPICE	PERSONAL CARE	SKILLED CARE	PRIVATE SERVICES	TARGETED CASE MGMT.	ELDER CHOICE	WTS TRANS- PORTATION	TRANS- PORTATION	COUNSELING & SUPPORT MGMT.	ATTENDANT CARE	ADULT COMPANION	PERS MONITORING	IN HOME ASSISTANCE	MGMT. & GENERAL	TOTALS
<b>REVENUES AND OTHER SUPPORT</b>																
Fees for services	\$ -	\$ 292,312	\$ 1,685,674	\$ 3,162,009	\$ 237,797	\$ 29,663	\$ 862,182	\$ 212,342	\$ 12,195,588	\$ 86,100	\$ 512,405	\$ 746,154	\$ 72,354	\$ 122,500	\$ -	\$ 20,219,080
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,451	2,451
Rent income	36,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,750
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,108
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<b>36,750</b>	<b>292,312</b>	<b>1,685,674</b>	<b>3,162,009</b>	<b>237,797</b>	<b>29,663</b>	<b>862,182</b>	<b>212,342</b>	<b>12,195,588</b>	<b>86,100</b>	<b>512,405</b>	<b>746,154</b>	<b>72,354</b>	<b>122,500</b>	<b>44,559</b>	<b>20,300,389</b>
<b>EXPENSES</b>																
<b>MANAGEMENT AND GENERAL</b>																
Salaries	-	-	69,455	-	-	-	-	-	-	-	-	-	-	-	495,291	564,746
Payroll taxes	-	-	7,874	-	-	-	-	-	-	-	-	-	-	-	243,293	251,167
Employee benefits	-	-	6,677	-	-	-	-	-	-	-	-	-	-	-	51,163	57,840
Travel expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,091	14,091
Rent allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,200)	(4,200)
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,079	41,079
Communications	-	-	2,624	-	-	-	-	-	-	-	-	-	-	-	21,406	24,030
Public information	-	-	2,271	-	-	-	-	-	-	-	-	-	-	-	5,028	7,299
Professional services	-	-	20,102	-	-	-	-	-	-	-	-	-	-	-	125,984	146,086
Subscriptions and publications	-	-	579	-	-	-	-	-	-	-	-	-	-	-	12,649	13,228
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,275	27,275
Taxes and licenses	-	-	1,426	-	-	-	-	-	-	-	-	-	-	-	861	2,287
Supplies	-	-	596	-	-	-	-	-	-	-	-	-	-	-	55,534	56,130
Equipment rental	-	-	9,740	-	-	-	-	-	-	-	-	-	-	-	19,060	28,800
Insurance	-	-	5,734	-	-	-	-	-	-	-	-	-	-	-	73,480	79,214
Outside services	-	-	440	-	-	-	-	-	-	-	-	-	-	-	16,251	16,691
Other miscellaneous costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,939	2,939
Depreciation	14,010	-	-	-	-	-	-	109,870	770,790	-	-	-	-	-	288,620	1,163,290
Indirect cost allocation	1,270	10,104	58,268	109,299	8,220	1,025	29,802	7,340	421,556	2,976	17,712	25,861	2,501	4,234	(780,824)	(80,656)
Bad debt expense	-	-	129,814	-	-	-	-	-	-	-	-	-	-	-	-	181,111
Client medical related	-	-	2,829	-	-	-	-	-	-	-	-	-	-	-	-	2,829
<b>TOTAL MANAGEMENT AND GENERAL</b>	<b>15,280</b>	<b>10,104</b>	<b>318,429</b>	<b>109,299</b>	<b>8,220</b>	<b>1,025</b>	<b>29,802</b>	<b>117,210</b>	<b>1,192,346</b>	<b>2,976</b>	<b>17,712</b>	<b>25,861</b>	<b>2,501</b>	<b>4,234</b>	<b>890,091</b>	<b>2,745,090</b>
<b>PROGRAM SERVICES</b>																
Salaries	17,099	111,712	1,208,134	1,898,081	166,392	44,041	677,550	149,895	2,754,461	55,622	346,220	520,488	22,281	74,296	81,711	8,127,983
Payroll taxes	1,573	11,331	139,739	183,194	7,690	3,355	51,229	11,165	203,771	4,104	25,617	37,138	1,447	5,644	7,882	694,879
Employee benefits	205	2,387	33,021	79,040	6,429	2,220	21,186	9,008	65,092	1,607	7,829	13,131	1,487	1,024	1,792	245,458
Travel expenses	29	9,121	19,361	42,939	1,229	234	8,486	32,842	962,059	552	3,783	8,827	789	-	20	1,080,271
Rent	-	849	6,508	9,067	849	101	4,084	-	23,404	222	1,709	4,109	279	-	-	51,181
Utilities	7,395	1,885	13,540	13,824	1,049	171	7,247	1,438	33,255	543	3,559	6,865	524	-	-	91,265
Communications	496	3,363	15,724	26,390	1,893	177	10,676	5,076	133,963	719	3,744	9,967	489	-	397	213,074
Public information	200	2,929	5,999	9,464	1,487	102	4,947	5,439	3,248	290	1,858	4,935	309	-	-	41,287
Professional services	-	8,421	16,088	52,503	3,778	555	21,043	907	225,655	1,367	9,894	20,731	1,631	-	724	363,297
Subscriptions and publications	-	1,796	550	3,394	92	17	1,024	300	125	36	214	383	39	-	-	7,870
Repairs and maintenance	4,569	1,170	7,785	8,416	703	94	4,207	1,232	372,857	260	2,035	4,271	294	-	34	407,927
Taxes and licenses	38	5,464	1,602	7,427	598	557	2,863	678	11,657	583	281	2,304	47	-	-	34,099
Supplies	201	6,547	15,807	75,929	2,229	284	9,838	6	55,509	680	4,789	9,248	1,244	-	1,708	184,019
Equipment rental	-	19,842	8,649	22,383	160	278	10,331	-	20,797	690	4,720	10,109	755	-	387	89,101
Insurance	6,159	607	321	96,521	1,021	607	5,802	21,620	293,448	607	4,048	1,754	321	-	(3,255)	429,581
Outside services	3,669	612	3,298	16,722	216	52	2,091	3,000	11,473	123	917	2,146	156	-	-	44,477
IHA cost offset	-	-	-	-	-	-	(14,502)	-	-	-	-	-	(3,593)	-	-	(18,095)
Other direct costs	-	4,080	(9,843)	165	3	486	1,596	-	-	216	320	976	44,780	12,997	-	130,078
Pass through to providers	-	-	-	-	-	-	-	-	3,525,381	-	-	-	-	-	-	3,553,320
Client medical related	-	14,107	-	384,275	-	-	-	-	-	-	-	-	-	-	-	388,382
<b>TOTAL PROGRAM SERVICES</b>	<b>41,633</b>	<b>206,223</b>	<b>1,486,283</b>	<b>2,929,734</b>	<b>195,789</b>	<b>53,331</b>	<b>829,688</b>	<b>242,606</b>	<b>8,770,457</b>	<b>68,221</b>	<b>421,637</b>	<b>657,382</b>	<b>73,281</b>	<b>121,900</b>	<b>91,400</b>	<b>16,189,584</b>
<b>TOTAL EXPENSES</b>	<b>56,913</b>	<b>216,327</b>	<b>1,804,712</b>	<b>3,039,033</b>	<b>204,018</b>	<b>54,356</b>	<b>859,500</b>	<b>359,816</b>	<b>9,962,803</b>	<b>71,197</b>	<b>439,349</b>	<b>683,243</b>	<b>75,782</b>	<b>126,134</b>	<b>981,491</b>	<b>18,934,674</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (20,163)</b>	<b>\$ 75,985</b>	<b>\$ (119,038)</b>	<b>\$ 122,976</b>	<b>\$ 33,779</b>	<b>\$ (24,693)</b>	<b>\$ 2,682</b>	<b>\$ (147,474)</b>	<b>\$ 2,232,785</b>	<b>\$ 14,903</b>	<b>\$ 73,056</b>	<b>\$ 64,911</b>	<b>\$ (3,428)</b>	<b>\$ (3,634)</b>	<b>\$ (938,932)</b>	<b>\$ 1,365,715</b>

See independent auditor's report.

AREA AGENCY ON AGING OF WESTER ARKANSAS, INC.  
SCHEDULE OF PROGRAM ACTIVITIES-TEMPORARILY RESTRICTED  
FOR THE YEAR ENDED DECEMBER 31, 2014

	TITLE III B	TITLE III C-1	TITLE III C-2	NSIP	SSBG	CIGARETTE TAX	TITLE III D	TITLE III E
<b>REVENUES AND OTHER SUPPORT</b>								
Governmental grants	\$ 364,032	\$ 244,915	\$ 173,786	\$ 457,204	\$ 178,525	\$ 194,286	\$ 17,670	\$ 111,100
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<u>364,032</u>	<u>244,915</u>	<u>173,786</u>	<u>457,204</u>	<u>178,525</u>	<u>194,286</u>	<u>17,670</u>	<u>111,100</u>
<b>EXPENSES</b>								
<b>MANAGEMENT AND GENERAL</b>								
Indirect cost allocation	12,583	8,466	6,007	-	6,171	6,716	-	3,840
<b>TOTAL MANAGEMENT AND GENERAL</b>	<u>12,583</u>	<u>8,466</u>	<u>6,007</u>	<u>-</u>	<u>6,171</u>	<u>6,716</u>	<u>-</u>	<u>3,840</u>
<b>PROGRAM SERVICES</b>								
Salaries	73,605	7,769	2,572	-	5,764	3,068	6,811	6,287
Payroll taxes	5,419	908	434	-	715	421	684	794
Employee benefits	3,274	201	41	-	116	57	160	153
Travel expenses	2,075	30	18	-	32	28	988	28
Rent	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Communications	1,470	-	-	-	-	-	-	244
Public information	952	-	-	-	-	-	730	-
Professional services	5,877	1,065	639	-	1,136	994	7,667	994
Repairs and maintenance	39	-	-	-	-	-	-	-
Supplies	920	-	-	-	-	-	5,043	-
Insurance	-	-	-	-	-	-	-	-
Other direct costs	-	-	-	-	-	-	-	-
Pass through to providers	201,395	296,569	155,357	465,431	155,308	169,245	-	104,578
<b>TOTAL PROGRAM SERVICES</b>	<u>295,026</u>	<u>306,542</u>	<u>159,061</u>	<u>465,431</u>	<u>163,071</u>	<u>173,813</u>	<u>22,083</u>	<u>113,078</u>
<b>TOTAL EXPENSES</b>	<u>307,609</u>	<u>315,008</u>	<u>165,068</u>	<u>465,431</u>	<u>169,242</u>	<u>180,529</u>	<u>22,083</u>	<u>116,918</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 56,423</u>	<u>\$ (70,093)</u>	<u>\$ 8,718</u>	<u>\$ (8,227)</u>	<u>\$ 9,283</u>	<u>\$ 13,757</u>	<u>\$ (4,413)</u>	<u>\$ (5,818)</u>

See independent auditor's report.

AREA AGENCY ON AGING OF WESTER ARKANSAS, INC.  
SCHEDULE OF PROGRAM ACTIVITIES-TEMPORARILY RESTRICTED  
FOR THE YEAR ENDED DECEMBER 31, 2014

	STATE AGING SERVICES	OLDER WORKER PROGRAM	TITLE VII	LICENSE PLATES	STATE GENERAL REVENUE	SENIOR ARKANSAS	MIPPA	OTHER ARKANSAS STATE GRANTS
<b>REVENUES AND OTHER SUPPORT</b>								
Governmental grants	\$ 463,719	\$ 86,142	\$ 9,362	\$ 20,245	\$ 424,232	\$ 20,000	\$ 12,150	\$ 68,202
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<u>463,719</u>	<u>86,142</u>	<u>9,362</u>	<u>20,245</u>	<u>424,232</u>	<u>20,000</u>	<u>12,150</u>	<u>68,202</u>
<b>EXPENSES</b>								
<b>MANAGEMENT AND GENERAL</b>								
Indirect cost allocation	16,029	2,978	324	-	14,664	-	420	2,357
<b>TOTAL MANAGEMENT AND GENERAL</b>	<u>16,029</u>	<u>2,978</u>	<u>324</u>	<u>-</u>	<u>14,664</u>	<u>-</u>	<u>420</u>	<u>2,357</u>
<b>PROGRAM SERVICES</b>								
Salaries	274,746	68,140	5,162	-	7,539	-	265	-
Payroll taxes	22,137	9,136	277	-	895	-	19	-
Employee benefits	10,545	228	2	-	198	-	22	-
Travel expenses	1,537	-	1,105	-	28	-	-	-
Rent	3,600	600	-	-	-	-	-	-
Utilities	150	-	-	-	-	-	-	-
Communications	3,502	599	1,361	-	-	-	-	-
Public information	1,297	-	71	-	-	-	-	-
Professional services	9,214	-	356	-	994	-	(500)	-
Repairs and maintenance	-	-	-	-	-	-	-	-
Supplies	2,916	-	127	-	-	-	-	-
Insurance	30,753	-	-	-	-	-	-	-
Other direct costs	14,226	-	-	-	-	-	-	-
Pass through to providers	-	-	-	19,751	383,251	28,516	-	-
<b>TOTAL PROGRAM SERVICES</b>	<u>374,623</u>	<u>78,703</u>	<u>8,461</u>	<u>19,751</u>	<u>392,905</u>	<u>28,516</u>	<u>(194)</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<u>390,652</u>	<u>81,681</u>	<u>8,785</u>	<u>19,751</u>	<u>407,569</u>	<u>28,516</u>	<u>226</u>	<u>2,357</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 73,067</u>	<u>\$ 4,461</u>	<u>\$ 577</u>	<u>\$ 494</u>	<u>\$ 16,663</u>	<u>\$ (8,516)</u>	<u>\$ 11,924</u>	<u>\$ 65,845</u>

Continued from page 27

See independent auditor's report.

AREA AGENCY ON AGING OF WESTER ARKANSAS, INC.  
 SCHEDULE OF PROGRAM ACTIVITIES-TEMPORARILY RESTRICTED  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	MONEY FOLLOWS PERSON	GENERAL IMPROVEMENT FUND	OTHER	TOTALS
<b>REVENUES AND OTHER SUPPORT</b>				
Governmental grants	\$ 2,328	\$ 125,000	\$ 594	\$ 2,973,492
<b>TOTAL REVENUES AND OTHER SUPPORT</b>	<u>2,328</u>	<u>125,000</u>	<u>594</u>	<u>2,973,492</u>
<b>EXPENSES</b>				
<b>MANAGEMENT AND GENERAL</b>				
Indirect cost allocation	80	-	21	80,656
<b>TOTAL MANAGEMENT AND GENERAL</b>	<u>80</u>	<u>-</u>	<u>21</u>	<u>80,656</u>
<b>PROGRAM SERVICES</b>				
Salaries	1,214	-	-	462,942
Payroll taxes	90	-	-	41,929
Employee benefits	46	-	-	15,043
Travel expenses	-	-	-	5,869
Rent	-	-	-	4,200
Utilities	-	-	-	150
Communications	-	-	-	7,176
Public information	-	-	-	3,050
Professional services	-	-	-	28,436
Repairs and maintenance	-	-	-	39
Supplies	-	-	-	9,006
Insurance	-	-	-	30,753
Other direct costs	893	-	-	15,119
Pass through to providers	-	125,000	-	2,104,401
<b>TOTAL PROGRAM SERVICES</b>	<u>2,243</u>	<u>125,000</u>	<u>-</u>	<u>2,728,113</u>
<b>TOTAL EXPENSES</b>	<u>2,323</u>	<u>125,000</u>	<u>21</u>	<u>2,808,769</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 573</u>	<u>\$ 164,723</u>

Continued from page 28

See independent auditor's report.



**PRZYBYSZ**  
**& ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

**Supplemental Letter Regarding Program Results**

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To the Board of Directors  
Area Agency On Aging of Western Arkansas, Inc.  
Fort Smith, Arkansas

We have examined the financial statements of the Area Agency On Aging of Western Arkansas, Inc. for the year ended December 31, 2014, and have issued our report thereon date March 27, 2015. In conjunction therewith, we have also examined the results of program activities of the Area Agency on Aging of Western Arkansas, Inc. for the programs and areas that follow:

- A. The total indirect administrative expenses of \$780,824 are 3.35% of total income received.
- B. According to information prepared by the Arkansas Department of Human Services, Division of Aging, 14.63% congregate meals, and 22.07% home delivered meals or 19.07% of NSIP meals served in the State of Arkansas by Area Agency On Aging of Western Arkansas, Inc. during 2013-2014, while it recovered 8.25% of Title III allotment. This was determined at the Federal fiscal year at September 30, 2014.
- C. The Area Agency On Aging of Western Arkansas, Inc. subcontracts with eight Senior Center Provider Agencies to provide meals, transportation, and social services for the elderly. Results of these programs are contained on the following pages 31 to 33.

*Przybysz & Associates*

Przybysz & Associates, CPAs, P.C.  
Fort Smith, Arkansas  
March 27, 2015

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**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC  
PROGRAM STATISTICS BASED ON MEALS SERVED  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>PROVIDER MEAL COMPARISONS</b>		
	<b>RAW FOOD COST PER MEAL</b>	<b>TOTAL COST PER MEAL WITHOUT DEPRECIATION</b>	<b>TOTAL COST PER MEAL WITH DEPRECIATION</b>
	\$ 1.48	\$ 5.67	\$ 6.12
Cossatot Polk County Senior Citizens, Inc.	0.93	4.06	4.17
Crawford County Senior Citizens, Inc.	2.54	6.83	7.02
Franklin County Senior Citizens, Inc.	2.16	5.68	6.01
Paris Logan County Senior Citizens, Inc.	1.64	4.32	4.41
Mena/Polk County Senior Citizens, Inc.	1.56	4.98	5.47
Scott County Senior Citizens, Inc.	1.57	4.99	5.08
Sebastian Retired Citizens Association, Inc.	1.68	4.72	4.82
Booneville Logan County Senior Citizens, Inc.			

These calculations were computed for each location based on data per location. The raw food cost per meal is calculated by dividing total meals into the total raw food cost. The total food cost per meal without depreciation is calculated by taking total meals and dividing them into total expenses, exclusive of depreciation. Whereas, total food cost per meal with depreciation is calculated by dividing total expenses, including depreciation expense, by the total number of meals.

	<b>REGIONAL MEAL COMPARISONS</b>		
	<b>RAW FOOD COST PER MEAL</b>	<b>TOTAL COST PER MEAL WITHOUT DEPRECIATION</b>	<b>TOTAL COST PER MEAL WITH DEPRECIATION</b>
	\$ 1.52	\$ 4.88	\$ 5.04
Region VIII			

The calculations for the region were arrived at using the same method as the previous table except on a regional basis instead of a per location basis. Therefore, the total meals, expenses without depreciation, and expenses with depreciation for each location were summed to arrive at a total for the region and then the calculation was performed to arrive at the regional amounts.

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC.  
UNITS OF SERVICE**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>Social Services Block Grant:</b>	<b>HOME DELIVERED MEALS</b>	<b>SOCIAL SERVICES W/O MEALS</b>	<b>CONGREGATE MEALS</b>	<b>TRANS- PORTATION</b>	<b>TOTAL UNITS</b>
Cossatot Polk County Senior Citizens, Inc.	3,250	715	368	445	4,778
Crawford County Senior Citizens, Inc.	9,822	3,195	3,298	1,770	18,085
Franklin County Senior Citizens, Inc.	1,886	512	512	186	3,096
Paris Logan County Senior Citizens, Inc.	507	1,779	1,673	766	4,725
Mena/Polk County Senior Citizens, Inc.	1,619	693	831	1,072	4,215
Scott County Senior Citizens, Inc.	2,582	675	487	690	4,434
Sebastian Retired Citizens Association, Inc.	16,229	4,147	6,575	2,271	29,222
Booneville Logan County Senior Citizens, Inc.	2,374	1,314	1,477	102	5,267
<b>Total Social Services Bock Grant</b>	<b>38,269</b>	<b>13,030</b>	<b>15,221</b>	<b>7,302</b>	<b>73,822</b>

**FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>Social Services Block Grant:</b>	<b>HOME DELIVERED MEALS</b>	<b>SOCIAL SERVICES W/O MEALS</b>	<b>CONGREGATE MEALS</b>	<b>TRANS- PORTATION</b>	<b>TOTAL UNITS</b>
Cossatot Polk County Senior Citizens, Inc.	1,886	573	370	355	3,184
Crawford County Senior Citizens, Inc.	11,018	2,368	2,368	882	16,636
Franklin County Senior Citizens, Inc.	1,231	639	639	386	2,895
Paris Logan County Senior Citizens, Inc.	517	800	872	596	2,785
Mena/Polk County Senior Citizens, Inc.	848	573	572	1,456	3,449
Scott County Senior Citizens, Inc.	2,520	649	650	646	4,465
Sebastian Retired Citizens Association, Inc.	16,866	3,073	3,904	953	24,796
Booneville Logan County Senior Citizens, Inc.	1,931	499	499	972	3,901
<b>Total Social Services Bock Grant</b>	<b>36,817</b>	<b>9,174</b>	<b>9,874</b>	<b>6,246</b>	<b>62,111</b>

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC  
UNITS OF SERVICE**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>NSIP and Elder Choice Meals:</b>	<b>HOME DELIVERED MEALS</b>	<b>CONGREGATE MEALS</b>	<b>NSIP TOTAL</b>	<b>ELDER CHOICE MEALS</b>	<b>TOTAL MEALS</b>
Cossatot Polk County Senior Citizens, Inc.	15,951	7,491	23,442	777	24,219
Crawford County Senior Citizens, Inc.	115,453	45,703	161,156	13,614	174,770
Franklin County Senior Citizens, Inc.	24,339	23,910	48,249	6,870	55,119
Paris Logan County Senior Citizens, Inc.	15,353	8,324	23,677	2,685	26,362
Mena/Polk County Senior Citizens, Inc.	37,637	20,431	58,068	2,273	60,341
Scott County Senior Citizens, Inc.	32,503	16,216	48,719	6,151	54,870
Sebastian Retired Citizens Association, Inc.	201,175	82,702	283,877	30,202	314,079
Booneville Logan County Senior Citizens, Inc.	18,220	13,716	31,936	5,372	37,308
<b>Total USDA and Elder Choice Meals:</b>	<b>460,631</b>	<b>218,493</b>	<b>679,124</b>	<b>67,944</b>	<b>747,068</b>

**FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>NSIP and Elder Choice Meals:</b>	<b>HOME DELIVERED MEALS</b>	<b>CONGREGATE MEALS</b>	<b>NSIP TOTAL</b>	<b>ELDER CHOICE MEALS</b>	<b>TOTAL MEALS</b>
Cossatot Polk County Senior Citizens, Inc.	13,793	9,844	23,637	1,343	24,980
Crawford County Senior Citizens, Inc.	116,394	43,972	160,366	16,371	176,737
Franklin County Senior Citizens, Inc.	20,449	23,253	43,702	8,669	52,371
Paris Logan County Senior Citizens, Inc.	13,035	7,830	20,865	3,853	24,718
Mena/Polk County Senior Citizens, Inc.	34,911	23,015	57,926	3,416	61,342
Scott County Senior Citizens, Inc.	31,295	14,239	45,534	6,383	51,917
Sebastian Retired Citizens Association, Inc.	207,689	88,063	295,752	35,132	330,884
Booneville Logan County Senior Citizens, Inc.	15,552	13,567	29,119	6,503	35,622
<b>Total USDA and Elder Choice Meals:</b>	<b>453,118</b>	<b>223,783</b>	<b>676,901</b>	<b>81,670</b>	<b>758,571</b>

See independent auditor's report.

**AREA AGENCY ON AGING OF WESTERN ARKANSAS, INC  
ENTITY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Name:** Area Agency On Aging of Western Arkansas, Inc.  
**Address:** 524 Garrison Avenue, Fort Smith, Arkansas 72901  
**EIN Number:** 71-0523556  
**Phone Number:** (479) 783-4500  
**Director:** Jim Medley, President and CEO  
**Contact Person:** Diane Sutton, COO  
**Audit Firm:** Przybysz & Associates, CPAs, P.C.  
**Lead Auditor:** Marc Lux, CPA

**See independent auditor's report.**